



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Konieczny
DOCKET NO.: 17-03038.001-R-1
PARCEL NO.: 15-14-204-015

The parties of record before the Property Tax Appeal Board are James Konieczny, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds No Change in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$60,635
IMPR.: \$345,046
TOTAL: \$405,681

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 4,957 square feet of living area. The dwelling was constructed in 2001 and in 2005 a 400 square foot addition was completed that contained an indoor inground swimming pool and bathroom. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 958 square foot garage. The property has an 87,120 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .15 of a mile from the subject. The comparables are described as two-story dwellings of brick or stone exterior construction ranging in size from 4,283 to 5,098 square feet of living area. The dwellings were built in 2003 or 2011. Each comparable has a

basement with two having finished area; central air conditioning, two or five fireplaces and an attached garage ranging in size from 728 to 977 square feet of building area. The comparables have improvement assessments ranging from \$255,869 to \$300,178 or from \$58.22 to \$62.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$405,681. The subject property has an improvement assessment of \$345,046 or \$69.61 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within .901 of a mile from the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 4,723 to 5,033 square feet of living area. The dwellings were constructed from 1997 to 2000. Each comparable has a basement with four having finished area; central air conditioning; one to four fireplaces and a garage ranging in size from 720 to 877 square feet of building area. Comparable #6 has an 800 square foot inground swimming pool. The comparables have improvement assessments ranging from \$298,796 to \$316,724 or from \$59.94 to \$65.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #1 and #2 due to their smaller dwelling sizes and/or unfinished basement area when compared to the subject. The Board gave more weight to the appellant's comparable #3 along with board of review comparables #3 through #6 as they are similar to the subject in design, dwelling size and some features. However, none of the comparables have an indoor swimming pool except for board of review comparable #6 which has an 800 square foot inground swimming pool. All comparables have smaller basement size and four comparables have less finished basement area. The comparables have improvement assessments ranging from \$298,796 to \$316,724 or from \$58.88 to \$65.24 per square foot of living area. The subject has an improvement assessment of \$345,046 or \$69.61 per square foot of living area which falls above the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 16, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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