



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

APPELLANT: Janusz Machnicki
DOCKET NO.: 17-03747.001-R-1
PARCEL NO.: 16-29-110-020

The parties of record before the Property Tax Appeal Board are Janusz Machnicki, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$56,679
IMPR.: \$273,773
TOTAL: \$330,452

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 3,834 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 550 square foot attached garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged.

In support of the overvaluation argument the appellant submitted information on ten comparable sales located within 0.96 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,424 to 4,486 square feet of living area. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 724

square feet of building area. The comparables sold from February 2016 to July 2017 for wide ranging prices of \$300,000 to \$1,124,875 or from \$79.13 to \$262.59 per square foot of living area, land included.

In support of the inequity claim, the appellant submitted a table of 40 properties located in the subject's neighborhood code as assigned by the township assessor. The comparable sites are improved with two-story dwellings that range in size from 3,493 to 4,197 square feet of living area. The dwellings were built from 1998 to 2016. Each comparable has a basement. The grid analysis did not disclose features such as basement finished area, central air conditioning, fireplaces or garage. The appellant indicated the comparables have improvement assessments reflecting market values ranging from \$513,426 to \$918,653 or from \$140.12 to \$219.28 per square foot of living area. The appellant indicated the comparables have an average improvement assessment reflecting a market value of \$199.56 per square foot of living area and a median improvement assessment reflecting a market value of \$203.21 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$290,492 or a market value of \$871,563 when the statutory level of assessment of 33.33% is applied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$357,760. The subject property has an improvement assessment of \$301,081 or \$78.53 per square foot of living area. The subject's assessment reflects a market value of \$1,079,216 or \$281.49 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within approximately 0.32 of a mile from the subject. The board of review comparable #3 is the same property as the appellant's comparable #9. The comparable sites are improved with two-story dwellings of brick exterior construction that range in size from 3,665 to 4,327 square feet of living area. The homes were built from 2004 to 2008. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 554 to 724 square feet of building area. The comparables sold from July 2015 to June 2018 for prices ranging from \$1,124,875 to \$1,515,000 or from \$259.97 to \$358.16 per square foot of living area, land included.

To support assessment uniformity, the board of review submitted information on eight equity comparables located within approximately 0.24 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick exterior construction that range in size from 3,523 to 4,020 square feet of living area. The homes were built from 2005 to 2009. Each comparable has a basement, four with finished area, central air conditioning, one fireplace and a garage ranging from 462 to 841 square feet of building area. The comparables have improvement assessments that range from \$285,145 to \$315,710 or from \$77.11 to \$85.36 per square foot of living area.

In rebuttal, the appellant's counsel asserted the board of review comparable sales #1 and #4 were not comparable due to their 2018 sale dates considered too remote in time to establish market value as of the subject's January 1, 2017 assessment date. Counsel further claimed that board of review comparable #2 was not comparable due to dwelling size, however, comparable #3, a common comparable, has a larger dwelling size than comparable #2 and is considered an acceptable comparable sale by the appellant.

The appellant's counsel provided a grid with an opinion of the best comparables and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. The appellant's counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 85 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject assessment is warranted on market value grounds.

The parties submitted 13 comparable sales for the Board's consideration where one sale was common to both. The Board gives less weight to the appellant's comparables #2 and #4 through #8 due to differences in age when compared to the subject and other comparables submitted. The Board notes that the appellant's comparable #2 also appeared to be an outlier based on sale price relative to other comparables submitted. The Board gives little weight to the board of review comparables #1, #2 and #4 which have sale dates in either 2015 or 2018 that are considered less indicative of the subject's estimated market value as of its January 1, 2017 assessment date. The Board finds the best comparables to be the appellant's comparables #1, #3, #10 and #9/board of review #3 which are more similar in location, age, design, dwelling size, unfinished basement and most features when compared to the subject. These most similar comparables sold from March 2016 to April 2017 for prices ranging from \$755,000 to \$1,124,875 or from \$213.28 to \$262.59 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$1,079,216 or \$281.49 per square foot of living area, land included, which falls within the range on an overall price basis but above the range on a per square foot basis as established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is warranted on market value grounds.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessment must be proved by clear and convincing evidence. 85 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) After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's assessment is warranted.

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



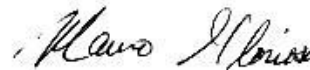
Member

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: July 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Janusz Machnicki, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085