



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

APPELLANT: Wayland Vacek
DOCKET NO.: 17-03797.001-R-1
PARCEL NO.: 11-20-218-014

The parties of record before the Property Tax Appeal Board are Wayland Vacek, 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: \$60,312
IMPR.: \$144,317
TOTAL: \$204,629

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 3,079 square feet of living area. The dwelling was constructed in 1967 and has an effective age of 1990. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 672 square foot attached garage. The property has a 14,155 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,664 to 2,812 square feet of living area. The homes were built from 1966 to 1968 and have effective ages of 1968 to 1973. Each comparable has an

unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 430 to 523 square feet of building area. The comparables have improvement assessments ranging from \$105,627 to \$107,867 or from \$38.36 to \$39.65 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$119,516 or \$38.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,629. The subject property has an improvement assessment of \$144,317 or \$46.87 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,407 to 3,187 square feet of living area. The homes were built in 1968 and have effective ages of 1971 to 1991. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 492 to 744 square feet of building area. The comparables have improvement assessments that range from \$124,373 to \$149,149 or from \$44.85 to \$51.67 per square foot of living area.

The board of review, through the Libertyville Township Assessor, submitted a memorandum and the Multiple Listing Service (MLS) sheet associated with the subject's 2013 sale. In the memorandum, it was asserted that the subject's 1990 effective age reflects renovations that occurred from 2004 to 2013 which included updates to kitchen, baths, ceiling moulding, skylights, windows, roof and heating/cooling. The MLS sheet provides a similar description of the subject's updates. The board of review noted that the subject's market value, based on its current assessed value, is below the 2013 purchase price of the subject property. With respect to the appellant's comparables, the board of review noted differences in housing types utilized, effective ages and garage sizes relative to the subject. Lastly, the board of review notes that its comparables are closer in effective age, are more similar housing types and that, despite being smaller in size, comparable #1 has a similar effective age as the subject and that this comparable supports the subject's current assessment. Based on this evidence, the board of review requested the subjects' assessment be confirmed.

Conclusion of Law

The taxpayer 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 six comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 which have effective ages equal to their actual age compared to the subject's newer effective age. The Board also gave little weight to board of review comparable #1 as this property is more than 20% smaller in dwelling size compared to

the subject, despite its similar effective age. The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #2 and #3 which are more similar to the subject in terms of location, design, size and age. These three comparables had improvement assessments that ranged from \$106,360 to \$149,149 or from \$38.44 to \$46.80 per square foot of living area. The subject's improvement assessment of \$144,317 or \$46.87 per square foot of living area falls within the overall range of improvement assessments and just above the price per square foot range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: August 18, 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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