



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

APPELLANT: Paul Grayczyk
DOCKET NO.: 17-03817.001-R-1
PARCEL NO.: 14-15-215-036

The parties of record before the Property Tax Appeal Board are Paul Grayczyk, 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: \$41,291
IMPR.: \$193,401
TOTAL: \$234,692

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 wood siding exterior construction with 3,898 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace, four full bathrooms and a 676 square foot attached garage. The property has a 13,660 square foot site and is located in Kildeer, Ela 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 3,920 to 4,109 square feet of living area. The homes were built in 2013 or 2014. Each comparable has an unfinished basement, central air

conditioning and a garage ranging in size from 676 to 818 square feet of living area. Each comparable has three or four full bathrooms. The comparables have improvement assessments that range from \$170,447 to 182,111 or from \$43.16 to \$45.28 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$171,408 or from \$43.97 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 \$234,692. The subject property has an improvement assessment of \$193,401 or \$49.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction that each have 3,898 square feet of living area. The homes were built in 2013 or 2014. Each comparable has an unfinished basement, central air conditioning and a garage with 946 square feet of building area. Seven comparables each have one fireplace. Each comparable has from three to five full bathrooms and two have an additional half bathroom. The comparables have improvement assessments that range from \$54,686 to \$194,724 or from \$14.03 to \$49.95 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 13 comparables for the Board's consideration. The Board gave less weight to appellant's comparables due to dissimilar dwelling size and/or smaller basement size. Board of review comparable #3 is also an outlier with respect to its improvement assessment being significantly different from all other comparables. The Board finds the remaining comparables to be the best evidence of assessment equity. These nine best comparables are more similar to the subject in location, age, design, size and most features. These comparables had improvement assessments that ranged from \$191,758 to \$194,592 or from \$49.19 to \$49.95 per square foot of living area. The subject's improvement assessment of \$193,401 or \$49.62 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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

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

APPELLANT

Paul Grayczyk, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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