



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

APPELLANT: Ewa Sokolowska
DOCKET NO.: 17-04147.001-R-1
PARCEL NO.: 15-14-401-013

The parties of record before the Property Tax Appeal Board are Ewa Sokolowska, the appellant, by attorney Ronald Justin, of the Law Offices of Ronald Justin 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: \$74,130
IMPR.: \$74,004
TOTAL: \$148,134

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 one-story dwelling of wood siding exterior construction with 2,600 square feet of living area. The dwelling was constructed in 1967. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 506 square foot garage. The property has a 27,878 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.48 of a mile from the subject property. The comparables have sites that range in size from 18,731 to 32,234 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 2,312 to 2,928 square feet of living area. The homes were built from 1957 to 1966. Three of the comparables crawl space foundations and three have a

basement with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 640 square feet of building area. The comparables sold from April 2016 to November 2017 for prices ranging from \$201,000 to \$465,000 or from \$80.72 to \$169.55 per square foot of living area, land included.

The appellant included property tax assessment information pages for the subject and each of the comparables along with internet sourced print-outs for each comparable which included sale dates, prices and, in some cases, a description of the comparable property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$122,166.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,134. The subject's assessment reflects a market value of \$446,860 or \$171.87 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 the board of review submitted information on six comparable sales located within approximately 0.37 of a mile from the subject property. The board of review comparable #4 is also appellant's comparable #5. The comparables have sites that range in size from 18,731 to 37,026 square feet of land area and are improved with one-story or one and one-half story dwellings of brick or wood siding exterior construction that range in size from 2,458 to 2,682 square feet of living area. The homes were built from 1958 to 1972. Five of the comparables have a crawl space foundation and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 1,331 square feet of building area. The comparables sold from June 2016 to October 2018 for prices ranging from \$435,000 to \$590,000 or from \$167.04 to \$240.03 per square foot of living area, land included. Based on this information, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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. 86 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 11 comparables for the Board's consideration where one comparable is common to both parties. The Board gives less weight to the appellant's comparables #1, which was described as "complete gut rehab or tear down", as well as #3 and #4 due to basement with finished area which the subject lacks. The Board gives little weight to the board of review comparables #2 and #6 which have sales dates in 2018 and are not proximate in time to the subject's January 1, 2017 assessment date and therefore less indicative of market value. Additionally, the Board gives reduced weight to the board of review comparable #5 which differs in design from the subject.

The Board finds the best evidence of market value to be appellant's comparables #1, #5/board of review comparable #4 and #6 along with board of review comparables #1 and #3 which are more similar in location, age, site size, dwelling size and most features when compared to the subject. These most similar comparables sold from April 2016 to September 2017 for prices ranging from \$338,000 to \$485,000 or from \$146.19 to \$196.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$446,860 or \$171.87 per square foot of living area, including land, which is within the range established by the best comparable sales 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 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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