



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

APPELLANT: Wojciech Ciszewski
DOCKET NO.: 18-00173.001-R-1
PARCEL NO.: 06-03-305-079

The parties of record before the Property Tax Appeal Board are Wojciech Ciszewski, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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 **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: \$17,814
IMPR.: \$86,261
TOTAL: \$104,075

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 2018 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 is improved with a part two-story and part one-story dwelling with a wood siding and face brick exterior containing 2,754 square feet of above grade living area. The dwelling was built in 2000. Features of the home include a lower level with 554 square feet that is fully finished, an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 520 square feet of building area. The property has an 11,326 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales composed of one, part one-story and part two-story dwelling and four, two-story dwellings with wood siding exteriors that range in size from 2,741 to 3,041 square feet of living area. The dwellings were built from 1999 to 2001. Each comparable has a basement with two being partially finished, central air conditioning, and

an attached two-car or three-car garage ranging in size from 520 to 653 square feet of building area. Four of the comparables each have one fireplace. These properties have sites ranging in size from 8,712 to 11,761 square feet of land area and are located from .04 to .36 miles from the subject property. The sales occurred from May 2017 to July 2018 for prices ranging from \$248,000 to \$299,000 or from \$81.55 to \$108.57 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$93,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,075. The subject's assessment reflects a market value of \$314,616 or \$114.24 per square foot of above grade living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,550 to 2,697 square feet of living area. The homes were built from 1998 to 2003. Each comparable has a basement with two having finished area, central air conditioning and an attached two-car ranging in size from 400 to 555 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 7,841 to 12,632 square feet of land area and are located from approximately .044 to .348 miles from the subject property. The sales occurred from March 2017 to April 2018 for prices ranging from \$285,000 to \$293,000 or from \$107.53 to \$114.19 per square foot of living area, including land.

The board of review requested the assessment be sustained.

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 record contains nine sales submitted by the parties to support their respective positions. All the comparables are relatively similar to the subject property in location, style, age, construction and features with the exception that four of the comparables have partially finished basements while the subject has an unfinished basement, suggesting downward adjustments would be appropriate to those comparables with finished basements to make them more equivalent to the subject property. Conversely, the subject property has a finished lower level while none of the comparables have this feature suggesting an upward adjustment would be required to the comparables to make them more equivalent to the subject property. Overall the comparables sold for prices ranging from \$248,000 to \$299,000 or from \$81.55 to \$114.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$314,616 or \$114.24 per square foot of above grade living area, including land, which is above the range established by the comparable sales in this record but supported when considering the subject has an additional 544 square feet of lower level finished area the comparables do not have. If the

additional 554 square feet of living area is added, the subject property has a total living area of 3,308 square feet resulting in a value of \$95.11 per square foot of total living area, including land, which is within the range established by the comparables on a square foot basis. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: September 15, 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

Wojciech Ciszewski, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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