



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

APPELLANT: Lawrence Kupczyk
DOCKET NO.: 18-00195.001-R-1
PARCEL NO.: 01-34-329-004

The parties of record before the Property Tax Appeal Board are Lawrence Kupczyk, 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: \$14,491
IMPR.: \$98,130
TOTAL: \$112,621

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 1.5-story dwelling with wood siding exterior construction containing 2,618 square feet of living area. The dwelling was constructed in 1924. Features of the property include an unfinished basement, central air conditioning, and a detached garage with 1,080 square feet of building area. The parcel (PIN) under appeal contains 10,450 square feet of land area and is located along the shores of Nippersink Lake in Spring Grove, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, with comparables #1 through #4 on the grid analysis being one property. These three comparables are improved with two-story dwellings with wood siding that range in size from 2,452 to 2,928 square feet of living area. The dwellings were built from 1959 to 1991. Comparable #1 has an unfinished basement,

comparables #1 and #5 have central air conditioning, each comparable has one or two fireplaces and comparable #5 has a two-car attached garage with 561 square feet of building area. Comparable #1 is composed of four PINs with a combined land area of 41,816 square feet. Comparables #5 and #6 have 10,890 and 12,196 square feet of land area, respectively. The comparables are located from .10 to 5.47 miles from the subject property. Comparables #1 and #5 were noted to be foreclosures. The sales occurred from November 2015 to November 2016 for prices ranging from \$215,000 to \$280,000 or from \$73.43 to \$114.19 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$98,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the PIN under appeal of \$112,621. It explained that the subject dwelling extends to a second PIN, #01-34-329-042, with 21,575 square feet of land area and should be considered when determining the market value of the subject property. The adjacent PIN has an assessment of \$1,142. Adding the assessments of both PINs results in a total assessment of \$113,783 reflecting a market value of \$343,963 or \$131.38 per square foot of 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 three lake front comparable sales improved with a 1.5-story dwelling and two, two-story dwellings with wood siding exteriors that range in size from 1,610 to 2,145 square feet of living area. The homes were built in 1950 and 1999. The board of review noted the subject dwelling has an effective age of 1964 because it was remodeled in 2003. Two comparables have a basement with finished area, two comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 539 and 960 square feet of building area, respectively. The comparables have sites ranging in size from 8,276 to 16,470 square feet of land area and are located from .188 to 1.408 miles from the subject property. The sales occurred from May 2017 to October 2017 for prices of \$350,000 and \$400,000 or from \$163.17 to \$248.45 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 six comparable sales submitted by the parties to support their respective positions. The Board gives most weight to the board of review sales as these comparables sold more proximate in time to the assessment date at issue than did the sales provided by the appellant. Like the subject, these three comparable sales have waterfront sites and have relatively the same features as the subject property. These three properties sold for prices of

\$350,000 and \$400,000 or from \$163.17 to \$248.45 per square foot of living area inclusive of the land. The two PINs that comprise the subject property have a combined total assessment that reflects a market value of \$343,963 or \$131.38 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The best sales in the record demonstrate the subject property is not overvalued for assessment purposes. Less weight is given the appellant's comparables due to location, date of sale and/or the fact that two were identified as being foreclosures. 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: 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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