



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

APPELLANT: Bernard Malkowski
DOCKET NO.: 18-00308.001-R-1
PARCEL NO.: 07-17-403-041

The parties of record before the Property Tax Appeal Board are Bernard Malkowski, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$23,913
IMPR.: \$108,087
TOTAL: \$132,000

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 consists of a two-story dwelling of wood siding exterior construction with 2,621 square feet of living area. The dwelling was constructed in 1994. Features of the home include a 1,385 square foot basement with 762 square feet of finished, central air conditioning, a fireplace and a 780 square foot garage. The property has a 13,500 square foot site and is located in Gurnee, Warren Township, Lake County.

In support of this argument, the appellant submitted information on three comparable sales located from .04 to .08 of a mile from the subject property and within the subject's neighborhood. The comparables have sites ranging in size from 15,399 to 19,667 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,764 to 2,998 square feet of living area. The dwellings were constructed from 1994 to 1996. Each comparable features a basement that ranges in size from 1,444 to 1,530

square feet with comparable #3 having 1,188 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 698 square feet of building area. The comparables sold from April 2017 to January 2018 for prices ranging from \$287,500 to \$415,000 or from \$95.90 to \$149.98 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$117,060 reflecting a market value of approximately \$351,215 when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,307. The subject's assessment reflects a market value of \$415,076 or \$158.37 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 four comparable sales located from .039 to .147 of a mile from the subject property, three of which are located within the subject's neighborhood code as assigned by the assessor. Comparables #2 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables have sites that range in size from 13,500 and 19,667 square feet of land area which are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,636 to 2,836 square feet of living area. The dwellings were constructed from 1992 to 1998. Each comparable features a basement that ranges in size from 1,248 to 1,530 square feet with comparables #1 and #3 each having 1,166 and 1,188 square feet of finished area, respectively. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 649 to 854 square feet of building area. The properties sold from June 2016 to May 2017 for prices ranging from \$366,000 to \$422,000 or from \$132.93 to \$152.68 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration with two comparables common to both parties. The Board finds board of review comparables #1 and #4, which sold in 2016, are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the comparables submitted by the appellant, which includes the parties' two common comparables. These comparables are similar to the subject in location, dwelling size, design and age. The Board recognizes the appellant's comparables #1 and #2 each have an unfinished basement unlike the subject. Therefore, most

weight was given to the appellant's comparable #3, though it is slightly superior to the subject in site size, dwelling size and has a larger finished basement area. These three properties sold from April 2017 to January 2018 for prices ranging from \$287,500 to \$415,000 or from \$95.90 to \$149.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$415,076 or \$158.37 per square foot of living area, land included, which falls above the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences such as site size, dwelling size and finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment is warranted.

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: October 20, 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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