



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

APPELLANT: Matt Krawiec  
DOCKET NO.: 18-00504.001-R-1  
PARCEL NO.: 12-20-406-022

The parties of record before the Property Tax Appeal Board are Matt Krawiec, 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 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:** \$85,490  
**IMPR.:** \$55,100  
**TOTAL:** \$140,590

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 tri-level dwelling of vinyl siding exterior construction with 1,386 square feet of above grade living area. The dwelling was constructed in 1960. Features of the home include a finished lower level and an unfinished partial basement. Other features include central air conditioning, two fireplaces and a 528 square foot detached garage. The property has a 12,093 square foot site and is located in Lake Bluff, Shields 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 located within 0.27 of a mile from the subject property. The comparable sites range in size from 12,000 to 13,360 square feet of land area and are improved with tri-level dwellings of brick or wood siding exterior construction that range in size from 1,377 to 1,849 square feet of above grade living area. The homes were built

in 1955 or 1960. Each comparable has a finished lower level and a partial basement one of which includes finished area. Two comparables feature central air conditioning, one or two fireplaces and a garage with 644 or 675 square feet of building area. The comparables sold from November 2015 to April 2017 for prices ranging from \$335,000 to \$395,000 or from \$213.63 to \$243.28 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$104,099.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,088. The subject's assessment reflects a market value of \$444,643 or \$320.81 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 comparable sales located within approximately 0.33 of a mile from the subject property. The comparables have sites that range in size from 10,400 to 11,550 square feet of land area and are improved with tri-level dwellings of brick or wood siding exterior construction that range in size from 1,158 to 1,500 square feet of above grade living area. The homes were built from 1957 to 1977. Each comparable has a finished lower level and central air conditioning. Two comparables have a garage with 286 or 432 square feet of building area and one comparable has a fireplace. The comparables sold in July or August 2016 for prices of \$365,000 or \$425,000 or from \$283.33 to \$335.17 per square foot of above grade living area.

The board of review submitted a Multiple Listing Service sheet for the appellant's comparable #1 which describes the property as needing cosmetic work and points out the property's lack of a garage compared to the subject's detached garage. The board of review also noted that the appellant's comparable sales #2 and #3 sold 19 or 25 months prior to subject's assessment date under appeal. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 which have sale dates in 2015 or 2016 that are too remote in time to be indicative of the subject's market value as of it January 1, 2018 assessment date. The Board gave little weight to the board of review's comparable #3 which is newer in age and smaller in size when compared to the subject. The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparables #1 and #2 which are more similar to the subject in terms of location, site size, design, age and many features. Appellant's comparable #1 is inferior to the subject in its lack of

garage and central air conditioning, thus requiring upward adjustments. Board of review comparable #1 lacks a basement feature while comparable #2 also lacks a garage in addition to the basement feature requiring adjustments. These three comparables sold from July 2016 to April 2017 for prices ranging from \$335,000 to \$425,000 or from \$243.28 to \$335.17 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$444,643 or \$320.81 per square foot of living area, including land, which falls above the overall market value range and within the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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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