



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

APPELLANT: Todd Michalski  
DOCKET NO.: 18-00519.001-R-1  
PARCEL NO.: 10-19-307-029

The parties of record before the Property Tax Appeal Board are Todd Michalski, 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:** \$26,288  
**IMPR.:** \$83,345  
**TOTAL:** \$109,633

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 2,392 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 20,908 square foot site and is located in Wauconda, Fremont 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 from .02 of a mile to 4.92 miles from the subject property, two of which are within the same subdivision as the subject. The comparables have sites that range in size from 13,791 to 20,908 square feet of land area and are improved with two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,264 to 2,774 square feet of living area. The dwellings were constructed from 1994 to

2005. Each comparable features a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 573 to 682 square feet of building area. The comparables sold from March to May 2017 for prices ranging from \$317,500 to \$365,000 or from \$131.58 to \$143.58 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$106,035.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,681. The subject's assessment reflects a market value of \$340,632 or \$142.40 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 a grid analysis and property record cards of four comparable sales located from .02 to .565 of a mile from the subject property, two of which are within the same subdivision as the subject. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites that range in size from 6,002 to 20,908 square feet of land area and are improved with a one and one-half-story dwelling and three, two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,096 to 2,368 square feet of living area. The dwellings were constructed from 1994 to 2005. Three comparables each feature a basement with finished area. Comparable #3 has a crawl space foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 480 to 670 square feet of building area. The comparables sold from March 2017 to April 2019 for prices ranging from \$309,900 to \$350,000 or from \$140.24 to \$153.51 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 gave less weight to the appellant's comparable #3 due to its distant location from the subject being 4.92 miles away. The Board also gave reduced weight to board of review comparable #3 due to its dissimilar crawl space foundation when compared to the subject's unfinished basement and board of review comparable #4 which differs from the subject in design and has a smaller dwelling size. Furthermore, board of review comparable #3 sold in April 2019, which is less proximate in time to the assessment date at issue, thus 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 parties' two common comparables. The comparables are similar to the subject in location, dwelling size, design and age, though each has a superior finished basement unlike the subject's unfinished basement. The comparables sold in March and May 2017 for prices of \$340,000 and \$317,500 or for \$143.58 and \$140.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$340,632 or \$142.40 per square foot of living area, land included, which appears to be excessive given its inferior unfinished basement. 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: 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

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