



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

APPELLANT: Robert Kubicki
DOCKET NO.: 18-00573.001-R-1
PARCEL NO.: 02-27-407-015

The parties of record before the Property Tax Appeal Board are Robert Kubicki, 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: \$26,269
IMPR.: \$77,346
TOTAL: \$103,615

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 part one-story and a part two-story dwelling of wood siding exterior construction with 2,487 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 713 square foot attached garage. The property has a 11,996 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located within .41 of a mile from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,467 to 2,994 square feet of living area. The dwellings were constructed from 2005 to 2008. The comparables have basements, with four having finished

area.¹ Each comparable has central air conditioning, a fireplace and an attached garage ranging in size from 483 to 713 square feet of building area. The properties have sites ranging in size from 11,996 to 15,481 square feet of land area. The comparables sold from February 2016 to October 2017 for prices ranging from \$280,000 to \$360,000 or from \$100.20 to \$135.79 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,246. The subject's assessment reflects a market value of \$333,271 or \$134.01 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on four comparable sales located within .229 of a mile from the subject property, three of which were submitted and described by the appellant.² The board of review comparable sale #1 is described as a two-story dwelling of wood siding exterior construction with 2,507 square feet of living area. The dwelling was constructed in 2005 on a site containing 12,144 square feet of land area. Features include a basement with finished area, central air conditioning and a 713 square foot attached garage. The comparable sold in June 2018 for a price of \$355,000 or \$141.60 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 record contains seven comparable sales for the Board's consideration, with three comparables common to both parties. The Board gave less weight to the appellant's comparable sales #1 and #3 due to their sales occurring in February and November 2016 which are dated and less likely to be indicative of market value as of the January 1, 2018 assessment date. The Board finds the remaining five comparables which includes the parties' three common comparables sold proximate in time to the assessment date at issue. These comparables are similar to the subject in location, dwelling size, lot size, design, age and features except that four comparable have superior finished basements and one was a rehab in 2016. These comparables sold from April 2017 to June 2018 for prices ranging from \$280,000 to \$360,000 or from \$108.61 to \$141.60 per square foot of living area, including land. The subject's assessment reflects an

¹ The appellant's comparable sale #3 was a rehab in 2016 and has 985 square feet of custom finished basement area per the Multiple Listing Service sheet associated with sale that was submitted by the appellant.

² Board of review comparables #2, #3 and #4 are the same properties as appellant's comparable sales #6, #4 and #5, respectively.

estimated market value of \$333,271 or \$134.01 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. However, the only recent sale in the record (appellant's comparable sale #2) with an unfinished basement like the subject sold for \$280,000 or \$108.61 per square foot of living, including land which is less than the subject's estimated market value as reflected by the assessment. Therefore, after considering adjustments to the comparables for differences such as finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its 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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