



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

APPELLANT: Mark Michalski
DOCKET NO.: 18-00666.001-R-1
PARCEL NO.: 06-19-305-056

The parties of record before the Property Tax Appeal Board are Mark 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 **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: \$8,987
IMPR.: \$47,776
TOTAL: \$56,763

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 townhouse of vinyl siding exterior construction with 1,676 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 420 square foot garage. The property has a 2,391 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .10 of a mile from the subject property. These comparables are also located in the same neighborhood as the subject. The comparables have sites ranging in size from 1,512 to 2,412 square feet of land area and are improved with two-story townhouses of vinyl siding exterior construction that range in size from 1,608 to 1,676 square feet of living area. The dwellings were constructed from 2004 to 2007.

Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 380 to 420 square feet of building area. Four comparables each have one fireplace. The comparables sold from January 2017 to April 2018 for prices ranging from \$143,000 to \$162,000 or from \$88.93 to \$96.66 per square foot of living area, land included. The appellant also submitted a Multiple Listing Service (MLS) sheet associated with the sale of comparable #5. Based on this evidence, the appellant requested that the assessment be reduced to \$54,744.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,763. The subject's assessment reflects a market value of \$171,593 or \$102.38 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 a grid analysis and property record cards for the subject and five comparable sales located within .139 of a mile from the subject property, four of which are located in the same neighborhood code as the subject as assigned by the assessor. Board comparables #2 and #4 are the same properties as appellant's comparables #4 and #3, respectively. Comparables #1 through #4 have sites ranging in size from 1,512 to 2,357 square feet of land area. The comparables are improved with two-story townhouses of vinyl siding exterior construction that range in size from 1,608 to 1,696 square feet of living area. The dwellings were constructed from 2003 to 2007. Four comparables have unfinished basements and one comparable has a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 380 to 420 square feet of building area. Three comparables each have a fireplace. The comparables sold from June 2017 to September 2018 for prices ranging from \$154,500 to \$159,900 or from \$92.48 to \$97.20 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds eight comparables were submitted by both parties in support of their respective positions that were similar to the subject in design, size, age and most features. However, the Board gave less weight to board of review comparable #5 because it is located in a different neighborhood than the subject and board of review comparable #3 which has a concrete slab foundation in contrast to the subject's basement foundation.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes two comparables common to both parties as they are most similar to the subject in location, design, dwelling size, age and most features, except for each comparable has an inferior unfinished basement. These comparables sold from January 2017 to September 2018 for

prices ranging from \$143,000 to \$162,000 or from \$88.93 to \$97.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,593 or \$102.38 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record but appears to be justified due to subject's superior finished basement area. After considering adjustments to the comparables for differences when compared to the subject, like finished basement area, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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: 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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