



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

APPELLANT: Joel Polakow
DOCKET NO.: 18-00737.001-R-1
PARCEL NO.: 10-22-304-003

The parties of record before the Property Tax Appeal Board are Joel Polakow, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$36,355
IMPR.: \$130,295
TOTAL: \$166,650

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 an owner-occupied one-story dwelling of vinyl siding exterior construction with 2,778 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 660 square foot garage. The property has a 11,835 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of overvaluation, the appellant submitted information on four comparable sales located within the same neighborhood as the subject property. The comparables have sites that range in size from 8,403 to 10,171 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 2,633 to 3,122 square feet of living area. The dwellings were

¹ The board of review provided the subject's property record card disclosing the residence was owner-occupied which was unrefuted by the appellant.

constructed from 2007 to 2009 and each feature a basement with finished area, central air conditioning and a garage that ranges in size from 460 to 642 square feet of building area. In addition, two comparables each have one fireplace. The comparables sold from April 2017 to March 2018 for prices ranging from \$225,000 to \$485,000 or from \$84.84 to \$167.11 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$138,649 or a market value of approximately \$415,989 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 \$166,650. The subject's assessment reflects a market value of \$503,779 or \$181.35 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. The board of review disclosed the first year of the general assessment period was 2015 and a township equalization factor of 1.0325 was applied in the 2017 tax year.

In support of its contention of the correct assessment, the board of review argued the Property Tax Appeal Board issued a decision pertaining to the subject property for the 2017 tax year under Docket Number 17-03753.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$161,404. The board of review argued the subject's 2018 assessment reflects the Property Tax Appeal Board's 2017 decision plus application of the 2017 equalization factor of 1.0325 as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted property record cards and a grid analysis of three suggested comparable sales in further support of its assessment of the subject property with comparable #3 being the same property as the appellant's comparable #2. The comparables are located within the subject neighborhood and each are improved with a one-story dwelling of vinyl siding exterior construction built in 2007. The comparables have varying degrees of similarity when compared to the subject in site size, dwelling size and features. The comparables sold from March to June 2018 for prices ranging from \$440,000 to \$565,000 or from \$167.11 to \$205.92 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that this instant appeal is not a rollover or direct appeal and was filed prior to the 2017 decision being issued. Counsel also noted that the three comparable sales submitted by the board of review, which includes one duplicate comparable, are acceptable. In a rebuttal grid analysis, counsel reiterated that the six comparable sales provided by the parties are the best comparables in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2017 tax year under Docket Numbers 17-03753.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$161,404 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake

County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0325 were issued in Fremont Township for the 2018 tax year. The record contains no evidence showing the Board's 2017 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's 2015 tax year decision results in an assessment of \$166,650. ($\$161,404 \times 1.0325 = \$166,650$). The subject's final 2018 assessment as established by the board of review was \$166,650. The Board finds the 2018 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains six sales submitted by the parties, with one sale common to both parties, to support their respective arguments. The comparables have varying degrees of similarity to the subject in dwelling size, exterior construction, age and features. The Board finds the appellant's comparable #1 sold in March 2018 for a price of \$225,000 which appears to be an outlier when considering the sale price to the other comparables in the record. The Board finds the remaining five properties sold from April 2017 to June 2018 for prices ranging from \$440,000 to \$565,000 or from \$144.14 to \$205.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$503,779 or \$181.35 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: 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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