



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

APPELLANT: Brian Zalewski
DOCKET NO.: 18-01294.001-R-1
PARCEL NO.: 11-22-103-054

The parties of record before the Property Tax Appeal Board are Brian Zalewski, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$68,602
IMPR.: \$197,823
TOTAL: \$266,425

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 3,415 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 640 square foot garage.¹ The property has a 9,679 square foot site and is located in Libertyville, Libertyville 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 .03 of a mile from the subject property. The comparables each have a lot size of 9,679 square feet of land area. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 3,420 to 3,686 square feet of living area. The dwellings were constructed in 2005 or

¹ The board of review's evidence indicates the subject has finished basement area.

2007. The comparables have basements with two having finished area,² central air conditioning, a fireplace and a garage ranging in size from 640 to 665 square feet of building area. The comparables sold from August 2016 to July 2018 for prices ranging from \$735,000 to \$825,000 or from \$214.91 to \$228.06 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,425. The subject's assessment reflects a market value of \$805,396 or \$235.84 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, Multiple Listing Service (MLS) sheets and property record cards for the subject and four comparable sales. Board of review comparables #1, #2 and #3 were submitted by the appellant as comparables #3, #1 and #2, respectively. The board of review's additional comparable #4 is located within approximately .05 of a mile from the subject property. This comparable has an 8,300 square foot site and is improved with a two-story dwelling of wood siding exterior construction with 3,233 square feet of living area. The dwelling was constructed in 2005. The comparable features a basement with finished area, central air conditioning, a fireplace and a garage with 513 square feet of building area. This comparable sold in April 2018 for a price of \$840,000 or for \$259.82 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds four comparable sales were submitted by the parties in support of their respective positions, with three common comparables. These comparables are similar to the subject in location, dwelling size, age and most features. The comparables sold from August 2016 to July 2018 for prices ranging from \$735,000 to \$840,000 or from \$214.91 to \$259.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$805,396 or \$235.84 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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.

² The board of review's evidence indicates that the appellant's comparables #1 and #2 have finished basement area.

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:

December 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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