



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

APPELLANT: David & Kristin Sliwicki
DOCKET NO.: 18-01476.001-R-1
PARCEL NO.: 15-13-101-024

The parties of record before the Property Tax Appeal Board are David & Kristin Sliwicki, the appellants; 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: \$70,929
IMPR.: \$164,729
TOTAL: \$235,658

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and frame exterior construction with 3,275 square feet of living area. The dwelling was constructed in 1981. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 618 square foot two-car attached garage. The property has a 25,680 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants' appeal is based on overvaluation. The appellants submitted a retrospective appraisal report prepared by Gordon E. Shore, a State Certified Residential Real Estate Appraiser and the property rights appraised were fee simple. The intended use of this appraisal was to evaluate the subject property for ad valorem assessment purposes. The appraiser described the subject property as having good updating throughout within the previous 20 years reflecting good condition.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized four comparable sales located from .04 to .66 of a mile from the subject property. The comparables are described as Colonial or Cape Cod dwellings ranging in size from 2,609 to 3,419 square feet of living area with ages ranging from approximately 31 to 40 years old. The comparables have basements, with one having finished area. Other features of each comparable include central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 20,362 to 25,643 square feet of land area. The comparables sold from May 2015 to November 2017 for prices ranging from \$500,000 to \$607,500 or from \$168.46 to \$203.14 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in gross living area, basement finished area and features, resulting in adjusted sale prices ranging from \$544,000 to \$602,500. Based on this analysis, the appraiser arrived at a final opinion of market value of \$585,000 as of January 1, 2018.

Appellants also submitted a copy of an e-mail message wherein the township assessor proposed an assessment reduction for the appeal pending at the local board of review level. As the final decision was higher than this proposal, presumably the appellant's rejected the offer at that time made in August 2018. Based on the foregoing evidence, the appellants 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 \$235,658. The subject's assessment reflects a market value of \$712,388 or \$217.52 per square foot of living area, land included 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 response to the appellants' evidence, the board of review submitted a memo critiquing the appellants' appraisal. Appraisal sales #1 and #4 sold approximately 18 months and 31 months prior to the January 1, 2018 assessment date. Appraisal sale #2 contains 20.3% less above grade living area than the subject. Three of the four sales have unfinished basements while the subject has finished basement area. The board of review also argued sale #3 is inferior to the subject in terms of condition based upon the interior photographic evidence that was submitted but the appraisal showed its condition to be equal to the subject.

In support of its contention of the correct assessment of the subject property the board of review submitted property record cards and a grid analysis on nine comparable sales located from .192 to .615 of a mile from the subject. The comparables are described as either 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,860 to 3,698 square feet of living area that were constructed from 1977 to 1988. Each comparable has a basement, with eight having finished area. Other features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 487 to 825 square feet of building area. The comparables have sites ranging in size from 20,572 to 39,701 square feet of land area. The comparables sold from February 2016 to May 2018 for prices ranging from \$615,000 to \$852,500 or from \$201.35 to \$251.42 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellants submitted an appraisal and the board of review provided nine comparable sales to support their respective positions. The Board gave less weight to the appellants' appraisal for the following reasons. The appraiser utilized one sale that was 20.3% smaller, two sales that sold 2015 and 2016 which were dated and/or three sales that have unfinished basements when recent sales more similar to the subject were available and provided by the board of review. In addition, the appraiser described the subject as having a full basement when the appraiser's sketch addendum shows 425 square feet of the first floor that does not have a basement foundation. Furthermore, the subject's property record card submitted by the board of review confirms the subject has a 425 square foot crawl space foundation. These factors undermine the appraiser's final value conclusion.

The Board also gave less weight to the board of review comparables #2, #5 and #7. Comparable #2 has a significantly larger lot than the subject's lot, comparable #5 was a dated sale that sold in 2016 and a different story height, and comparable #7 has an unfinished basement in contrast to the subject's partially finished basement.

The Board finds the best evidence of the subject's market value to be the remaining board of review comparables. These six comparables sold proximate in time to the assessment date at issue and were similar to the subject in location, dwelling size, land size, age and most features. The comparables sold from May 2017 to May 2018 for prices ranging from \$615,000 to \$852,500 or from \$201.35 to \$231.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$712,388 or \$217.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in the 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. Therefore, 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:

January 19, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David & Kristin Sliwicki
342 Brampton
Lake Foresr, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085