



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

APPELLANT: Malgorzata & Janusz Kolinski  
DOCKET NO.: 18-01769.001-R-1  
PARCEL NO.: 15-29-410-006

The parties of record before the Property Tax Appeal Board are Malgorzata & Janusz Kolinski, 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:** \$31,431  
**IMPR.:** \$88,522  
**TOTAL:** \$119,953

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 split-level single-family dwelling of wood siding exterior construction with 1,498 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement with 431 square feet of finished area, a 462 square foot finished lower level, central air conditioning, a fireplace and a 420 square foot garage. The property has an 8,297 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend overvaluation and lack of assessment uniformity as the bases of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellants submitted a grid analysis with information on four comparable properties with both sales and equity data. The properties are located within .14 of a mile from the subject. The parcels range in size from 7,168 to 11,512 square feet of land area and have each been improved with either a tri-level or a split-level dwelling of wood siding exterior construction. The homes

were each built in 1983 and each home contains 1,226 square feet of living area. Three of the comparables have basements and three of the comparables have finished lower levels. Each dwelling has central air conditioning and a 420 square foot garage. Two of the comparables each have a fireplace. The comparables sold from May 2015 to July 2017 for prices ranging from \$275,000 to \$298,000 or from \$224.31 to \$243.10 per square foot of living area, including land. The comparables have land assessments ranging from \$21,030 to \$31,442 or from \$2.19 to \$4.06 per square foot of land area and improvement assessments ranging from \$61,464 to \$79,507 or from \$50.13 to \$64.85 per square foot of living area.

Based on this evidence, the appellants requested a total assessment reduction to \$112,928 which would reflect a market value of \$338,818 or \$226.18 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellants' appeal also requested a reduced land assessment of \$29,040 or \$3.50 per square foot of land area and a reduced improvement assessment of \$83,888 or \$56.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,953. The subject's assessment reflects a market value of \$362,615 or \$242.07 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 subject has a land assessment of \$31,431 or \$3.79 per square foot of land area and an improvement assessment of \$88,522 or \$59.09 per square foot of living area.

In a memorandum responding to the appellants' evidence, the board of review contended that the subject is a Regency model dwelling with a 272 square foot rear addition and both a finished lower level and finished basement. Furthermore, the appellants' comparables #1 and #2 are each unexpanded Regency model dwellings where #1 has an unfinished basement and #2 has no basement; the board of review also noted these two comparables sold in 2015 and 2016, dates remote in time from the valuation date at issue of January 1, 2018. Appellants' comparable #3 is a Regency model without additions and has an inferior corner site as set forth on the property record card.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both sales and equity data where board of review comparables #1 and #3 are the same properties as appellants' comparables #3 and #4, respectively. The properties are located within .16 of a mile from the subject. The parcels range in size from 7,227 to 11,512 square feet of land area and have each been improved with either a tri-level or a split-level dwelling of wood siding exterior construction. The homes were each built in 1983 and each home contains either 1,226 or 1,457 square feet of living area. Each comparable has a basement, two of which have finished areas, and each comparable has a finished lower level. Each dwelling has central air conditioning, a fireplace and a 420 square foot garage. The comparables sold from June to December 2017 for prices ranging from \$275,000 to \$390,000 or from \$224.31 to \$267.67 per square foot of living area, including land. The comparables have land assessments ranging from \$21,030 to \$30,194 or from \$2.19 to \$4.03 per square foot of land area and improvement assessments ranging from \$61,464 to \$91,779 or from \$50.13 to \$66.69 per square foot of living area.

### **Conclusion of Law**

The appellants contend in part 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 on grounds of overvaluation.

The parties submitted a total of six comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable sales #1 and #2 due to the sales having occurred least proximate in time to the valuation date at issue of January 1, 2018 given the other sales in the record. The Board has given reduced weight to board of review comparable #4 as this sale price appears to be an outlier given the other sales in the record.

The Board finds the best evidence of market value in the record to be appellants' comparables #3 and #4 along with board of review comparables #1, #2 and #3, where there are two common properties. These three comparables present varying degrees of similarity to the subject in design but have similar features in several respects. These comparables sold between June and December 2017 for prices ranging from \$275,000 to \$323,000 or from \$224.31 to \$263.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$362,615 or \$242.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis although it is above the range in terms of overall value which appears to be logical given that the subject dwelling contains 1,498 square feet of living area and each of the comparables contains 1,226 square feet of living area. Based on this evidence and after considering adjustments to the comparables for differences, such as dwelling size, when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayers contend assessment inequity as a basis of the appeal concerning both the land and improvement assessments. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on lack of uniformity in either the land assessment or the improvement assessment.

The parties submitted a total of six equity comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board finds no basis for this claim as the subject's land assessment of \$3.79 per square foot of land area falls within the range of all six comparable parcels in the record that range from \$2.19 to \$4.06 per square foot of land area and is nearly identical to the most

similarly sized parcel, appellants' comparable #1 which is close in proximity to the subject and one the same street as the subject.

As to the improvement inequity argument, the Board finds the six comparables in the record have varying degrees of similarity to the subject in dwelling size and some lower level/basement finish features but are all close in proximity and similar in age. These comparables had improvement assessments ranging from \$61,464 to \$91,779 or from \$50.13 to \$66.69 per square foot of living area. The subject's improvement assessment of \$88,522 or \$59.09 per square foot of living area is within the range of the equity comparables in this record and appears to be justified given the subject's larger dwelling size than all of the comparables presented by the parties. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction 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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