



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

APPELLANT: Mark Skowron
DOCKET NO.: 18-02049.001-R-1
PARCEL NO.: 04-21-120-022

The parties of record before the Property Tax Appeal Board are Mark Skowron, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates in Chicago; 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: \$4,172
IMPR.: \$24,103
TOTAL: \$28,275

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 one-story brick dwelling with 925 square feet of living area. The dwelling was constructed in 1961. Features of the home include a full unfinished basement, and a 432-square foot detached garage. The property has a 7,250 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant provided information on six comparable properties located within .79 of a mile of the subject, each of which has the same neighborhood code as the subject property. The comparables consist of one-story dwellings of brick, wood siding or aluminum siding exterior construction that were built from 1960 to 1969 and range in size from 912 to 1,136 square feet of living area. Two comparables each have an unfinished basement; three comparables each have a crawl space

foundation and one comparable has a concrete slab foundation. Two comparables have central air conditioning and three comparables each have a garage containing 240 to 676 square feet of building area. The dwellings have improvement assessments ranging from \$7,759 to \$19,704 or from \$8.51 to \$18.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$4,994 or \$5.40 per square foot of living area.

In regard to the overvaluation argument, the appellant also submitted evidence disclosing that the subject property was purchased in March 2013 for \$27,500 or \$29.73 per square foot of living area, including land. The appellant partially completed Section IV of the residential appeal petition disclosing the property was purchased from Victoria Forman, as Trustee of the 2318 Trusts, and was not a transfer between family or related corporations. The appellant also submitted a copy of the disbursement statement from the closing which disclosed the buyer as Festival Properties and reiterated the purchase price and reflected it was a cash sale and did not show the payment of any real estate commissions, along with a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) disclosing that the buyer as Puford Apts., LLC, and that the subject property was not advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$9,166 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,275. The subject's assessment reflects a market value of \$85,475 or \$92.41 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. The subject property has an improvement assessment of \$24,103 or \$26.06 per square foot of living area.

In response to appellant's recent sale argument, the board of review provided evidence that the subject sold again in July 2018 for \$96,000 and submitted the listing sheet for that sale which shows that the dwelling had been remodeled with new carpeting and paint, a fully remodeled bathroom, and a "gorgeous new kitchen" with glass-tiled backsplash, new appliances, new countertops and new flooring. The property was on the market for 87 days prior to its sale. In response to appellant's equity comparables, the board of review noted that four of the six dwellings have no basement area.

In support of the assessment equity argument, the board of review provided information on three equity comparables. The dwellings all have the same neighborhood code as the subject, are located within .856 of a mile from the subject property. The comparables are improved with one-story wood-sided dwellings which were built in 1956 or 1971 and range in size from 992 to 1,040 square feet of living area. Each comparable has an unfinished basement. One comparable has central air conditioning and one comparable has a fireplace. Each comparable has one or two garages ranging in size from 364 to 624 square feet of building area. Comparable #1 has a 234-square foot enclosed frame porch and comparable #2 has a 168-square foot wood deck. These comparables have improvement assessments ranging from \$24,342 to \$29,434 or from \$24.54 to \$28.30 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As one of the bases of the appeal, 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.

To support their respective positions before the Property Tax Appeal Board, the appellant submitted evidence regarding the subject's March 2013 sale for \$27,500 while the board of review submitted evidence showing that the property had been remodeled and sold again in July 2018 for \$96,000.

The Board finds that subject's 2013 sale does not have all of the qualifying elements of an arm's-length transaction because it was not exposed on the open market. Further, the Board gives less weight to the 2013 sale of the subject property as the sale is dated in relation to the January 1, 2018 assessment date at issue and as it appears the subject property was extensively remodeled subsequent to its re-sale in 2018 for over three times the amount of the 2013 purchase price.

The taxpayer also contends assessment inequity as a basis of the appeal. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided nine equity comparables with varying degrees of similarity to the subject for consideration by the Board. The Board gives less weight to appellant's comparables #1, #4, #5 and #6 which have either a concrete slab foundation or crawl space foundation, inferior to the subject's full unfinished basement. The Board also gives less weight to board of review comparables #1 and #3 as comparable #1 has a 234-square foot enclosed frame porch and comparable #3 features two garages with a combined building area of 940 square feet, both superior to the subject.

The Board finds that appellant's comparables #2 and #3 and board of review comparable #2 have varying degrees of similarity to the subject but overall were similar to the subject in style, location, dwelling size, age and most features, although two of these comparables feature central air conditioning superior to the subject. The comparable properties have improvement assessments that range from \$8,972 to \$25,675 or from \$9.08 to \$25.52 per square foot of living area. The subject property has an improvement assessment of \$24,103 or \$26.06 per square foot of living area, which falls within the range established by the equity comparables submitted by

the parties on an overall basis but slightly above the range on a per square foot basis, which is logical given that the subject dwelling is somewhat smaller than each of the comparables. Based on this record and after making adjustments to the comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: September 21, 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

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