



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

APPELLANT: Harry & Halina Krajcer
DOCKET NO.: 18-02110.001-R-1
PARCEL NO.: 16-15-106-022

The parties of record before the Property Tax Appeal Board are Harry & Halina Krajcer, 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: \$71,460
IMPR.: \$214,398
TOTAL: \$285,858

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 wood siding exterior construction with 3,690 square feet of living area. The dwelling was constructed in 1999 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 768 square feet of building area. The property has a 12,600 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared, by Harry Krajcer, before the Property Tax Appeal Board contending assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,368 to 4,826 square feet of living area. The homes are 30 to 40 years old. Each of the comparables has central air

conditioning, a fireplace, a basement with finished area, and a garage ranging in size from 546 to 850 square feet of building area. The comparables have improvement assessments ranging from \$136,661 to \$156,321 or from \$30.92 to \$41.98 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$139,847 or \$37.90 per square foot of living area.

At hearing, Mr. Krajcer testified that he built the home, that the subject's street has many larger homes and that, despite being similar, the subject's taxes were higher than the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,858. The subject property has an improvement assessment of \$214,398 or \$58.10 per square foot of living area. Jack Perry appeared on behalf of the Lake County Board of Review and stated that the appellant's comparables are considerably older than the subject, that the dwelling size of appellant's comparable #2 is approximately 31% larger than the subject, that appellant's comparable #3 has fewer bathrooms than the subject, and that the board of review comparables were closer in age, closer in proximity, and had the same bathroom count as the subject. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject, with comparable #3 being a duplicate of comparable #1. The equity comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 2002 to 2004. The homes range in size from 3,580 to 3,721 square feet of living area. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging in size from 572 to 694 square feet of building area. The comparables have improvement assessments ranging from \$227,583 to \$229,484 or from \$61.67 to \$63.72 per square foot of living area.

The board of review also made a legal argument and provided a copy of the decision issued by the Property Tax Appeal Board in Docket No. 16-03169.001-R-1 which reduced the subject's assessment to \$270,573. The board of review contended that the current assessed value was based on the 2016 stipulation with equalization factors applied. Based on this evidence the board of review requested the subject's assessment be confirmed.

Mr. Krajcer testified in rebuttal that board of review comparable #1 was located near a golf course and was in a nicer neighborhood than the subject. He further testified that board of review comparable #2 was superior to the subject and that comparable #4 was located near a park. Mr. Perry noted that each of the comparables was located within the subject's neighborhood code.

Conclusion of Law

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

As part of its submission, the Lake County Board of Review argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2016. The board of review further indicated that 2015 was the beginning of the general assessment cycle for the subject property. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2016 with the application of equalization factors which may be applied within the jurisdiction. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the 2016 decision should be carried forward to the 2018 tax year subject only to equalization applied for 2017 and 2018. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2016 assessment in Docket No. 16-03169.001-R-1. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2016 or that the assessment year in question is in a different general assessment period. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2018 was \$285,858 which as set forth in the testimony reflected the 2016 decision of the Property Tax Appeal Board with the applicable equalization factors for tax years 2017 and 2018 applied.¹ For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the board of review decision for tax year 2018 properly reflects the Property Tax Appeal Board's 2016 decision plus the application of the equalization factors for 2017 of 1.0504 and for 2018 of 1.0058. In conclusion, the Board finds no change in the subject's assessment is warranted in accordance with Section 16-185 of the Property Tax Code.

Furthermore, the Board finds the best evidence of assessment equity to be the board of review comparables, which are most similar to the subject in age and dwelling size. These comparables had improvement assessments that ranged from \$227,583 to \$229,484 or from \$61.67 to \$63.72 per square foot of living area. The subject's improvement assessment of \$214,398 or \$58.10 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given to the appellants' comparables due to differences from the subject in dwelling size and age. Based on this record and after considering adjustments to the best

¹ \$270,573 x 1.0504 = \$284,209 x 1.0058 = \$285,858.

comparables for differences, 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 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: _____

November 22, 2022



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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