



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

APPELLANT: Anthony Piwowarczyk  
DOCKET NO.: 19-02843.001-R-1  
PARCEL NO.: 09-33-302-015

The parties of record before the Property Tax Appeal Board are Anthony Piwowarczyk, 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:** \$31,734  
**IMPR.:** \$47,461  
**TOTAL:** \$79,195

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 2019 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 quad-level dwelling of brick exterior construction with 1,344 square feet of above grade living area. The dwelling was constructed in 1964. Features include a partial unfinished basement, a finished lower level, central air conditioning, two fireplaces, and a 550 square foot attached garage. The subject property has a 53,540 square foot site and is located in Barrington, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted property record cards and a grid analysis on three comparable sales located from .32 of a mile to 3.79 miles from the subject. The comparables are described as bi-level or tri-level dwellings of wood siding exterior construction that were built from 1968 to 1978. The dwellings range in size from 1,682 to 2,076 square feet of above grade living area and are situated on sites that range in size from 62,090 to 166,400 square feet of land area. Each

comparable has a lower level, a recreation room, and one comparable also has a partial basement. Two comparables have central air conditioning. Each comparable has one or two fireplaces and an attached garage ranging in size from 572 to 750 square feet of building area. Comparable #2 also has a 528 square foot detached garage. Comparable #2 has a 576 square foot inground swimming pool and comparable #3 has a 576 square foot flat barn. The comparables sold from November 2017 to November 2018 for prices ranging from \$256,500 to \$380,000 or from \$152.50 to \$183.04 per square foot of above grade living area, including land. 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 \$79,195. The subject's assessment reflects an estimated market value of \$240,787 or \$179.16 per square foot of above grade living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of its contention of the correct assessment the board of review submitted information on the same three comparable sales that were submitted by the appellant. The board of review disclosed the subject sold in September 2018 for \$385,000 and submitted the PTAX-203 Real Estate Transfer Declaration associated with the sale that disclosed the property was not advertised for sale. Based on this evidence, the board of review requested no change in the subject's assessment.

### **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 no reduction in the subject's assessment is warranted.

As initial matter, the Property Tax Appeal Board finds the subject's sale does not meet one of the fundamental requirements of an arm's-length transaction. The Board finds the evidence submitted by the board of review clearly shows the subject property was not advertised or exposed for sale on the open market to meet one of the fundamental elements of an arm's-length transaction. Therefore, the subject's sale price was given little weight and is not considered indicative of fair market value.

The record contains three sales submitted by the parties, none of which are truly similar to the subject due to differences in location, site size, dwelling size and features. Nevertheless, the Board gave less weight to the parties' comparables #2 and #3 due their distant locations and significantly larger dwelling sizes and lot sizes. In addition, comparable #2 has an inground swimming pool and additional garage while comparable #2 has a flat barn, not features of the subject. The Board gave most weight to the parties' comparable sale #1 which is most similar to the subject in location, lot size, dwelling size, and features. This slightly dated comparable sale sold in November 2017 for a price of \$256,500 or \$152.50 per square foot of above grade living area, including land. The subject's assessment reflects an estimated market value of \$240,787 or \$179.16 per square foot of living area, including land, which falls below the best comparable sale

on overall price but above on a square foot basis. The higher price per square foot is justified when considering economies of scale due to subject's smaller dwelling size. Therefore, after considering economies of scale and any necessary adjustments to the best comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment 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: January 18, 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

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

APPELLANT

Anthony Piwowarczyk, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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