



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

APPELLANT: Patrycja and Konrad Rybak  
DOCKET NO.: 19-03519.001-R-1  
PARCEL NO.: 16-29-311-013

The parties of record before the Property Tax Appeal Board are Patrycja and Konrad Rybak, the appellants, by attorney George J. Relias, of Relias Law Group, Ltd. 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:** \$44,633  
**IMPR.:** \$293,037  
**TOTAL:** \$337,670

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 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 two-story dwelling of wood siding exterior construction with 3,492 square feet of living area. The dwelling was built in 2017 and is two years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 418 square foot garage. The property has an 8,840 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants' appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellants submitted information on three comparable properties located in the same assessment neighborhood code as the subject and within 0.78 of a mile from the subject property. The comparables have sites

that range in size from 9,000 to 11,400 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,796 to 4,008 square feet of living area. The dwellings range in age from 11 to 22 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 667 to 691 square feet of building area. The comparables sold from May 2018 to May 2019 for prices ranging from \$770,000 to \$974,500 or from \$202.85 to \$251.55 per square foot of living area, land included. The comparables have improvement assessments that range from \$183,230 to \$275,958 or from \$48.27 to \$71.23 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$251,457. The requested assessment reflects a total market value of \$754,446 or \$216.05 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$206,824 or \$59.23 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 \$337,670. The subject's assessment reflects a market value of \$1,026,665 or \$294.00 per square foot of living area, including land, when applying the three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$293,037 or \$83.92 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on three comparable properties located in the same assessment neighborhood code as the subject and within 0.70 of a mile from the subject property. The comparables have sites that range in size from 7,880 to 10,080 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,979 to 3,791 square feet of living area. The dwellings were built from 2015 to 2017. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 462 square feet of building area. The comparables sold from February to June 2018 for prices ranging from \$875,000 to \$1,149,000 or from \$283.72 to \$352.47 per square foot of living area, land included. The comparables have improvement assessments ranging from \$261,975 to \$319,849 or from \$84.37 to \$89.29 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #3 which are substantially older in age when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which are relatively similar to the subject in location, age, dwelling size and most features. These comparables sold from February to June 2018 for prices ranging from \$858,450 to \$1,149,000 or from \$214.18 to \$352.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,026,665 or \$294.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellants also contend assessment inequity as an alternative 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, based on inequity is not warranted.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 along with the board of review comparables which are generally similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments that range from \$232,475 to \$319,849 or from \$58.00 to \$89.29 per square foot of living area. The subject's improvement assessment of \$293,037 or \$83.92 per square foot of living area falls within the range established by the best equity comparables in the record. The Board gives less weight to the appellants' comparables #1 and #3 due to their older ages when compared to the subject. Therefore, after considering adjustments to the best comparables for differences with the subject, the Board finds the subject's assessment is supported and a reduction, based on lack of uniformity, is not 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:

February 15, 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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