



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

APPELLANT: Paul Makowiecki
DOCKET NO.: 19-03530.001-R-1
PARCEL NO.: 14-05-102-003

The parties of record before the Property Tax Appeal Board are Paul Makowiecki, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$30,434
IMPR.: \$139,012
TOTAL: \$169,446

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 two-story single-family dwelling of brick with siding exterior construction with 3,963 square feet of living area. The dwelling was constructed in 1986 and has an effective age of 1992 or approximately 27 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an attached 852 square foot garage. The property has a 40,609 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In a letter filed with the appeal, the appellant argued that the comparables considered by the assessing officials to sustain the 2019 assessment of the subject property consisted of dwellings with large, finished basement areas which would sell for more than the subject which has an unfinished basement. The appellant further contended that the 2019 reassessment of the subject property resulted in 4.6% assessment increase from tax year 2018.

In further support of the overvaluation argument, the appellant completed the Section V grid analysis of the petition with information on four comparable sales located in the same assessment neighborhood code as the subject and from .10 to .86 of a mile from the subject. The parcels range in size from 40,200 to 89,190 square feet of land area and feature two-story dwellings of either brick or wood siding exterior construction. The homes were 20 to 29 years old and range in size from 3,196 to 4,682 square feet of living area. Each comparable has a basement, three of which have finished areas. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 976 square feet of building area. The comparables sold from May 2017 to May 2019 for prices ranging from \$459,250 to \$520,000 or from \$111.06 to \$147.41 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$163,333 or a market value of approximately \$490,000 or \$123.64 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,881. The subject's assessment reflects a market value of \$574,281 or \$144.91 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

As part of the board of review submission it was asserted that the subject dwelling "is larger than any of the sold homes in the neighborhood."

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property, where board of review comparable #4 is the same property as appellant's comparable #4. The comparables are located from .10 to .61 of a mile from the subject. The parcels range in size from 40,396 to 42,402 square feet of land area and feature two-story dwellings of either brick or frame exterior construction. The homes were 24 to 32 years old and range in size from 2,616 to 3,629 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 882 square feet of building area. Comparable #1 has an 800 square foot inground swimming pool. The comparables sold from April 2018 to July 2019 for prices ranging from \$447,500 to \$605,000 or from \$147.41 to \$171.06 per square foot of living area, including land.

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

In written rebuttal, the appellant outlined differences between the subject property and the comparables presented by the board of review and provided photographic evidence to support the assertions such as the pool and finished basements of two of the properties. Board of review comparable #1 has an inground pool and accompanying pool surround area. Board of review comparable #2 is of all brick construction and newer than the subject having been built in 1995 with nine-foot ceilings and a rough-in bathroom in the basement. Board of review comparables #3 and #4 each reportedly have full finished basements and additional kitchens among the

features. Finally, board of review comparable #5 is a smaller dwelling but also has a full finished basement. As part of the rebuttal, the appellant further noted the significantly lower estimated market values of the board of review comparables as set forth in the grid analysis when compared to the recent sales prices of these properties.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #5 due to their substantial differences in dwelling size when compared to the subject property. The Board has given reduced weight to board of review comparable #1 due to its large inground swimming pool which is not a feature of the subject property and because the sale price appears to be a high-end outlier given the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with board of review comparable sales #2, #3 and #4, where both parties' comparable #4 is the same property. The five comparables are relatively similar to the subject in location, design, age and some features although the subject dwelling is larger than each of these comparables. The Board further recognizes that accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. These most similar comparables sold from May 2017 to July 2019 for prices ranging from \$459,250 to \$542,000 or from \$133.03 to \$157.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$574,281 or \$144.91 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis which appears to be excessive given that each of the comparable properties have finished basement area which is not a feature of the subject dwelling.

After considering adjustments to the five best comparables when compared to the subject for their superior finished basement features and/or other differences including dwelling size, the Board finds a reduction in the subject's assessment is 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: 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

Paul Makowiecki
2 Thornfield Ln
Hawthorn Woods, IL 60047

COUNTY

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