



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

APPELLANT: James Konieczny
DOCKET NO.: 19-03767.001-R-1
PARCEL NO.: 15-14-204-015

The parties of record before the Property Tax Appeal Board are James Konieczny, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$57,114
IMPR.: \$324,765
TOTAL: \$381,879

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 dwelling of brick and Dryvit exterior construction with 4,957 square feet of living area. The dwelling was constructed in 2001 and is approximately 18 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and a 958 square foot attached garage. The property also has a 336 square foot carport and a 91 square foot inground swimming pool.¹ The property has an 87,120 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review that disclosed the subject has a carport and an inground swimming pool, which were not reported by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or stone exterior construction ranging in size from 4,283 to 5,877 square feet of living area. The dwellings range in age from 16 to 27 years old. The appellant reported that each comparable has a full or partial basement, two of which have recreation rooms. The comparables each have central air conditioning, one to three fireplaces and an attached garage that ranges in size from 750 to 977 square feet of building area. The appellant reported that comparable #3 also has a detached garage. These four comparables have improvement assessments that range from \$216,661 to \$309,475 or from \$48.34 to \$60.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$270,900 or \$54.65 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 \$381,879. The subject property has an improvement assessment of \$324,765 or \$65.52 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis of the subject and five equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #2 and #4, respectively. No descriptive data was provided for board of review comparable #5. Board of review comparables #1 through #4 are improved with two-story dwellings of stone, stone and brick, Dryvit and brick, or stone and wood siding exterior construction ranging in size from 4,283 to 5,554 square feet of living area. The dwellings were built in 2003 or 2008. The board of review reported that each comparable has a basement, three of which have recreation rooms. Each comparable has central air conditioning, two or four fireplaces and an attached garage that ranges in size from 962 to 1,188 square feet of building area. One comparable has an inground swimming pool and one comparable has a gazebo. The comparables have improvement assessments that range from \$245,504 to \$369,013 or from \$57.32 to \$66.44 per square foot of living area.

As part of its submission, the board of review provided a second grid analysis with information on the subject and two comparables, which are duplicates of board of review comparables #1 and #5 shown in the first grid analysis. Board of review comparable #1 was previously described, however, the assessment data provided in this second grid differs from the assessment data provided in the board of review's first grid. In addition, the board of review reported in the second grid that comparable #5 consists of a two-story dwelling of brick and frame exterior construction with 6,644 square feet of living area. The dwelling was built in 2019 and has a partially finished basement, central air conditioning, a fireplace and an attached garage with 1,122 square feet of building area. The board of review reported that these two comparables have improvement assessments of \$370,378 and \$547,824 or \$66.69 and \$82.45 per square foot of living area, respectively.

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

Conclusion of Law

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

The record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables are common to both parties. The Board gives less weight to the appellant's comparables #1 and #3, as well as board of review comparable #5 due to their considerably larger dwelling sizes or older age when compared to the subject dwelling. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design and age. These comparables have improvement assessments that range from \$245,504 to \$369,013 or from \$57.32 to \$66.44 per square foot of living area. The subject's improvement assessment of \$324,765 or \$65.52 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to 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:

December 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

AGENCY

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