



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

APPELLANT: John & Lucja Kowalski  
DOCKET NO.: 19-03876.001-R-1  
PARCEL NO.: 16-31-208-008

The parties of record before the Property Tax Appeal Board are John & Lucja Kowalski, the appellants, 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:** \$52,645  
**IMPR.:** \$98,765  
**TOTAL:** \$151,410

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 and brick exterior construction with 2,215 square feet of living area. The dwelling was constructed in 1965 and is approximately 54 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 10,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within .28 of a mile from the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,432 to 2,809 square feet of living area and range in age from 51 to 55 years old. The comparables each have a concrete slab foundation, central air conditioning, a fireplace, and a garage ranging in size

from 420 to 598 square feet of building area. The comparables have improvement assessments ranging from \$97,909 to \$106,702 or from \$37.99 to \$40.36 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,410. The subject has an improvement assessment of \$98,765 or \$44.59 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables that are located within .22 of a mile from the subject. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction with either 2,209 or 2,279 square feet of living area and were built from 1966 to 1969. Two comparables have full basements with one having a recreation room and three comparables have concrete slab foundations. Each comparable has central air conditioning, a fireplace, and a garage with either 420 or 440 square feet of building area. The comparables have improvement assessments ranging from \$102,655 to \$118,431 or from \$46.25 to \$53.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants 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.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables due to their larger dwelling sizes when compared to the subject. The Board gave less weight board of review comparables #1 and #5 which have basement foundations unlike the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 which overall are most similar to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$102,655 to \$105,404 or from \$46.25 to \$47.18 per square foot of living area. The subject has an improvement assessment of \$98,765 or \$44.59 per square foot of living area, which is below the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by 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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APPELLANT

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COUNTY

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