



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

APPELLANT: Renata & Mariusz Bielski
DOCKET NO.: 19-04084.001-R-1
PARCEL NO.: 14-02-302-006

The parties of record before the Property Tax Appeal Board are Renata & Mariusz Bielski, the appellants; 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: \$30,165
IMPR.: \$117,712
TOTAL: \$147,877

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 2-story dwelling of brick exterior construction with 2,550 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 748 square foot 3-car garage.¹ The property has a 40,064 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on June 10, 2016 for a price of \$402,500. The appellants completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold

¹ The appellants reported in Section III – Description of Property that the subject has a full basement with finished area while the board of review reported an unfinished basement in the subject's property record card. The Board finds the appellants' reporting of finished basement area to be most accurate.

with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of seven months. The appellants indicated the sale was not due to a foreclosure. No additional documentary evidence was submitted in support of the subject's sale.

In further support of the overvaluation argument the appellants submitted information on four comparable sales located from 100 feet to 2.0 miles from the subject property. The comparables have sites that range in size from 39,204 to 43,560 square feet of land area and are improved with 2-story dwellings of masonry exterior construction that range in size from 2,516 to 3,405 square feet of living area. The dwellings were built from 1983 to 1989. The appellants report each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 690 to 799 square feet of building area. The properties sold from February 2017 to October 2018 for prices ranging from \$393,500 to \$412,500 or from \$116.33 to \$163.95 per square foot of living area, land included.

The appellants submitted written comments contending real estate websites, "show the value of our home between \$390K and \$415K." The appellants submitted documentation which provided a history of the subject's assessed values from tax years 2016 through 2019. In tax year 2019 the subject's total assessed value, after equalization, increased approximately 8.9% over the 2018 tax year total assessed value which the appellants claim to be "preposterous." Based on this evidence, the appellants requested the subject's assessment be reduced to \$133,920 which reflects a market value of \$401,800 or \$157.57 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,877. The subject's assessment reflects a market value of \$449,611 or \$176.32 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.59 of a mile to 1.72 miles from the subject property. The comparables have sites that range in size from 40,500 to 54,150 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 2,716 to 2,908 square feet of living area. The homes were built from 1977 to 1989. The board of review reported each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 837 square feet of building area. The properties sold from July 2018 to November 2019 for prices ranging from \$495,000 to \$540,000 or from \$170.22 to \$188.68 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants submitted information for a June 2016 sale of the subject property and four comparable sales while the board of review submitted four comparable sales to support their respective positions before the Board. The Board gives little weight to the 2016 sale of the subject since the date of sale is more than 30 months prior to the January 1, 2019 assessment date at issue. The Board gives less weight to the appellants' comparables #1 and #2 which sold in 2017, less proximate in time to the assessment date than other comparables in the record. The Board also gives less weight to the board of review comparables #3 and #4 which differ from the subject in design.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in design and sold more proximate to the assessment date at issue, although these properties have varying degrees of similarity to the subject in location, age, dwelling size and basement finish. These comparables sold from July to October 2018 for prices ranging from \$393,500 to \$540,000 or from \$131.41 to \$188.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$449,611 or \$176.32 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. If the Board excludes the highest and lowest sales of the four best comparables in the record, the two remaining sales have prices of \$400,000 and \$505,000 or \$148.72 and \$185.94 per square foot of living area, land included, which bracket the subject's market value, as reflected by its assessment, on an overall value and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the preponderance of the evidence does not support a reduction in the subject's assessment.

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

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