



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

APPELLANT: Anna Baraniewski
DOCKET NO.: 19-04447.001-R-1
PARCEL NO.: 12-31-104-006

The parties of record before the Property Tax Appeal Board are Anna Baraniewski, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$104,336
IMPR.: \$228,271
TOTAL: \$332,607

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 exterior construction with 4,752 square feet of living area. The dwelling was constructed in 1966 and has a reported effective age of 1977. Features of the home include an attic with finished area, a basement, central air conditioning, two fireplaces and a 768 square foot garage. The property also has a greenhouse. The property has a 24,870 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable properties located from .06 to .72 of a mile from the subject property, three of which are located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 27,440 to 80,000 square feet of land area. The comparables are improved with a 1.5-story and five, 2-story dwellings of

brick or stucco exterior construction ranging in size from 3,784 to 4,764 square feet of living area. The dwellings were built from 1965 to 1996. The comparables each have a basement, four of which have recreation rooms. Each comparable has central air conditioning, one to four fireplaces and a garage that ranges in size from 529 to 911 square feet of building area. One comparable has an inground swimming pool and a hot tub. The appellant provided sales data for comparables #1, #2, #3, #5 and #6. These five properties sold from December 2017 to March 2019 for prices ranging from \$645,000 to \$1,150,000 or from \$152.95 to \$274.20 per square foot of living area, including land.

Counsel for the appellant asserted that three of the comparables have superior quality grades, two comparables have much larger basements with additional features and one comparable has an effective age that is 19 years newer when compared to the subject. In addition, the MLS listing sheet provided by the appellant for comparable #5 disclosed the property was rehabbed in 2018.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$310,483, which would reflect a market value of \$931,542 or \$196.03 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 \$332,607. The subject's assessment reflects a market value of \$1,011,271 or \$212.81 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 three comparable sales located within the same assessment neighborhood code as the subject. The board of review comparable #3 is a duplicate of the appellant's comparable #3. The comparables have sites that range in size from 28,350 to 87,560 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,048 to 5,318 square feet of living area. The dwellings were built from 1965 to 1967. The comparables each have a basement, one of which has a recreation room. Each comparable has central air conditioning, one or four fireplaces and a garage that ranges in size from 552 to 729 square feet of building area. One comparable has an inground swimming pool. The properties sold from May 2017 to August 2018 for prices ranging from \$745,000 to \$1,330,000 or from \$184.04 to \$250.09 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains eight suggested comparable properties for the Board's consideration, as one comparable was common to both parties. Sales data was provided for seven of the comparables. The Board has given no weight to the appellant's comparable #4 as no sales data was provided for this comparable to address the appellant's overvaluation argument. The Board finds none of comparables are truly similar to the subject. The Board finds the appellant's comparables differ from the subject in location, lot size, dwelling size, design and/or age, whereas the board of review comparables differ from the subject in lot size, dwelling size and/or has a sale date which occurred less proximate in time to the assessment date at issue. Nevertheless, the Board finds on this limited record that the best evidence of market value to be the parties' common comparable, appellant's comparable sale #3/board of review comparable sale #2. The Board finds this comparable to be most similar to the subject in location, lot size, dwelling size, design, age and some features, except it has a reported older effective age than the subject and it lacks a green house, a feature of the subject. This comparable sold in August of 2018 for a price of \$1,000,000 or \$215.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,011,271 or \$212.81 per square foot of living area, including land, which is greater than the most similar comparable sale in the record in terms of overall market value but below this comparable on a price per square foot basis. However, after considering adjustments to the comparable for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: 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

Anna Baraniewski, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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