



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

APPELLANT: Peter Wojnicki
DOCKET NO.: 19-04489.001-R-1
PARCEL NO.: 13-11-400-135

The parties of record before the Property Tax Appeal Board are Peter Wojnicki, 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: \$3,973
IMPR.: \$99,350
TOTAL: \$103,323

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 frame exterior construction with 1,879 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 437 square foot garage. The property has an 1,879 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales located within .57 miles from the subject. For ease of read, the second set of five comparables have been renumbered #6 through #10. The comparables have sites ranging in size from 1,616 to 1,879 square feet of land area and were improved with 1.5-story or two-story dwellings of frame exterior construction that were built from 1975 to 1989. The dwellings range in size from 1,616 to 1,879 square feet of living

area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 282 to 522 square feet of building area. The appellant submitted Multiple Listing Service sheets associated with comparables #3, #7 and #9 that noted all are recent rehabs in either 2011, 2012 or 2013. The comparables sold from January 2018 to June 2019 for prices ranging from \$205,000 to \$310,000 or from \$109.10 to \$171.90 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,323. The subject's assessment reflects a market value of \$314,147 or \$167.19 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 five comparable sales located within .66 miles from the subject. Board of review comparables #1, #2 and #3 are duplicates of appellant's comparables #8, #9 and #10, respectively. The comparables have sites ranging in size from 1,620 to 1,879 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1976 to 1987. The dwellings range in size from 1,623 to 1,879 square feet of living area. Each comparable has a basement with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 496 square feet of building area. The comparables sold from June 2018 to July 2020 for prices ranging from \$279,000 to \$347,500 or from \$164.98 to \$184.94 per square foot of living area, including land. The board of review reported the subject sold in January 2017 for \$295,500. 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 no reduction in the subject's assessment is warranted.

The record contains twelve suggested comparable sales for the Board's consideration which includes three comparables common to both parties. The Board gave less weight to appellant's comparables #3, #4, #6, #7 and #10/board of review comparable #3 due to their differences in age and/or dwelling size when compared to the subject. The Board gave less weight to board of review comparables #4 and #5 due to their 2020 sale dates being less proximate in time to the January 1, 2019 assessment date than the other sales in the record

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the two common comparables. These five comparables sold proximate in time to the January 1, 2019 assessment and overall are most similar to the subject in location, age, dwelling size and features. The comparables have sale dates that occurred from January to

November 2018 for prices ranging from \$205,000 to \$310,000 or from \$109.10 to \$170.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$314,147 or \$167.19 per square foot of living area, including land, which falls within the range on a square foot basis established by the best comparable sales in this record but slightly above on an overall basis. However, after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's 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:

February 15, 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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