



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

APPELLANT: Raymond Puszczewicz
DOCKET NO.: 19-04546.001-R-1
PARCEL NO.: 16-04-406-031

The parties of record before the Property Tax Appeal Board are Raymond Puszczewicz, 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 ***a reduction*** 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: \$95,829
IMPR.: \$75,581
TOTAL: \$171,410

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 split-level dwelling¹ of brick exterior construction with 1,978 square feet of above ground living area. The dwelling was constructed in 1959. Features of the home include a lower level, an unfinished partial basement, central air conditioning, a fireplace and a 523 square foot garage. The property has a 21,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from approximately .09 to .81

¹ The record contains discrepancies as to the style of the subject dwelling. Counsel for the appellant described the subject dwelling as a tri-level, while the appellant's grid analysis and the board of review's grid analysis, as well as the subject's property record card provided by the board of review describe the subject as a one-story dwelling with a lower level located in the Splits in Whispering Hills neighborhood.

of a mile from the subject property. The comparables have sites that range in size from 12,150 to 21,390 square feet of land area. The appellant's grid analysis describes the comparables as being improved with one-story or two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,123 to 2,400 square feet of above ground living area. The dwellings were built from 1963 to 1972. Two comparables have unfinished basements and three comparables have concrete slab foundations. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 575 square feet of building area. The properties sold from May 2018 to July 2019 for prices ranging from \$400,000 to \$600,000 or from \$177.46 to \$259.74 per square foot of above ground living area, including land.

As part of the submission the appellant provided Multiple Listing Service listing sheets associated with the sales of comparables #1, #3 and #4. Counsel for the appellant stated that there was only one tri-level sale in 2019, appellant's comparable #4.² In addition, counsel noted differences between the appellant's comparables and the subject and asserted that comparables #3 and #5 are recent rehabs. Based on this evidence, the appellant requested the subject's assessment be reduced to \$171,410, which would reflect a market value of \$514,281 or \$260.00 per square foot of above ground 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 \$199,022. The subject's assessment reflects a market value of \$605,114 or \$305.92 per square foot of above ground 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 approximately .15 to .64 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 20,000 to 24,970 square feet of land area. The board of review reported that the comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,629 to 2,230 square feet of above ground living area. The dwellings were built from 1957 to 1964. The board of review reported that each comparable has a lower level, two of which have finished area and two comparables also have partial basements, one of which has a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage with either 529 or 576 square feet of building area. The properties sold from June 2018 to April 2020 for prices ranging from \$425,000 to \$800,000 or from \$215.25 to \$418.85 per square feet of above ground 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

² The MLS listing described the appellant's comparable #4 dwelling as a split-level style with a finished lower level and a basement with a recreation room.

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 a reduction in the subject's assessment is warranted based upon the evidence in this record.

The record contains nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3 and #5 due to their dissimilar two-story designs when compared to the subject. The Board gives reduced weight to board of review comparable #3 as its sale price of \$800,000 or \$418.85 per square foot of above ground living area, including land appears to be an outlier when compared to the other sales in the record. The Board also gives reduced weight to board of review comparable #4 as its sale date occurred less proximate in time to the assessment date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sale #4, along with board of review comparable sales #1 and #2. These three comparables are relatively similar to the subject in location, dwelling size, design, age and some features. These properties sold from June to December 2019 for prices ranging from \$425,000 to \$500,000 or from \$215.25 to \$235.52 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$605,114 or \$305.92 per square foot of above ground living area, including land, which is greater than the best comparable sales in this record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: March 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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