



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

APPELLANT: Charlene Wolnik
DOCKET NO.: 19-04549.001-R-1
PARCEL NO.: 11-28-201-002

The parties of record before the Property Tax Appeal Board are Charlene Wolnik, 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: \$56,124
IMPR.: \$92,971
TOTAL: \$149,095

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 2,374 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 583 square foot garage. The property has an 11,227 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .24 to .50 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,802 to 10,357 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction with either 1,948 or 2,446 square feet of living area. The dwellings were built from 1973 to 1977. The comparables each

have an unfinished basement, central air conditioning, a fireplace and a garage with either 441 or 462 square feet of building area. Counsel for the appellant noted that comparable #4 has an 18% smaller dwelling size than the subject property. The properties sold from January 2018 to June 2019 for prices ranging from \$383,000 to \$440,000 or from \$159.44 to \$196.61 per square foot of living area, including land, respectively. Based on this evidence, the appellant requested the subject's assessment be reduced to \$140,843, which would reflect a market value of \$422,571 or \$178.00 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 \$149,095. The subject's assessment reflects a market value of \$453,314 or \$190.95 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, three of which are located within the same assessment neighborhood code as the subject. The board of review comparables #2 and #3 are duplicates of the appellant's comparables #3 and #4, respectively, which were previously described. The board of review reported that its comparables #1 and #4 have sites containing 10,000 and 14,860 square feet of land area, which are improved with two-story dwellings of wood siding exterior construction built in 1973 and 1984 with 2,263 and 2,226 square feet of living area, respectively. Each comparable features an unfinished basement, central air conditioning, a fireplace and a garage containing 482 and 520 square feet of building area, respectively. The properties sold in July 2017 and May 2018 for prices of \$414,500 and \$429,500 or for \$183.16 and \$192.95 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 six suggested comparable sales for the Board's consideration, as two comparables were common to both parties. The Board gives less weight to the appellant's comparable #4/board of review comparable #3 due to its smaller dwelling size when compared to the subject. The Board gives reduced weight to board of review comparable #1 due to its dissimilar location outside of the subject's assessment neighborhood code and to board of review comparable #4 as its 2017 sale is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #3/board of review comparable #2. The Board finds these comparables sold proximate in time to

the assessment date at issue and are similar to the subject in location, dwelling size, design and most features. The board finds each comparable has a smaller site size, a somewhat older dwelling and a smaller garage when compared to the subject. These properties sold from November 2018 to June 2019 for prices ranging from \$390,000 to \$440,000 or from \$159.44 to \$179.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$453,314 or \$190.95 per square foot of living area, including land, which is above the range established by the best comparables in the record. However, the Board finds the subject's higher market value appears to be justified given its superior age, larger garage and larger site size. Therefore, after considering adjustments to the comparables 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: 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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