



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

APPELLANT: Peter Morawiecki
DOCKET NO.: 19-04818.001-R-1
PARCEL NO.: 07-30-401-047

The parties of record before the Property Tax Appeal Board are Peter Morawiecki, 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: \$19,415
IMPR.: \$99,562
TOTAL: \$118,977

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 is improved with a bi-level/raised ranch dwelling of wood siding exterior construction with 1,466 square feet of living area. The dwelling was constructed in 1964. Features of the home include a lower level, central air conditioning, two fireplaces and an attached 484 square foot garage. The property has a 9,360 square foot waterfront site and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted nine comparables, eight of which have sales data. In the absence of market value evidence, comparable #8 will not be further addressed herein. The remaining eight properties are located from .07 to 1.1-miles from the subject property. The parcels range in size from 8,020 to 11,500 square feet of land area where comparable #9 is a waterfront parcel. Each parcel is improved with either a tri-level or a bi-level/raised ranch

dwelling of wood siding exterior construction built from 1951 to 1977, where the oldest dwelling has a reported effective age of 1955. The dwellings range in size from 1,152 to 1,478 square feet of living area and each features a lower level and a garage ranging in size from 264 to 624 square feet of building area. Seven of the homes have central air conditioning and five homes each have a fireplace. In a brief, counsel for the appellant noted differences in dwelling size, garage size, the number of bath fixtures, porch amenity and/or purported brick exterior construction for several of the comparables when compared to the subject. The comparables sold from January 2018 to August 2019 for prices ranging from \$170,000 to \$355,000 or from \$145.04 to \$281.75 per square foot of living area, including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$97,724, which would reflect a market value of \$293,201 or \$200.00 per square foot of living area including land, when applying 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 \$118,977. The subject's assessment reflects a market value of \$361,742 or \$246.75 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 response to the appellant's evidence, the board of review contended that the subject is a waterfront property as are the comparables presented by the board of review. In support of its contention of the correct assessment, the board of review submitted information on two comparable sales, where board of review comparable #1 is the same property as the appellant's comparable #9. Each comparable is located in the same assessment neighborhood code as the subject and is further described as a waterfront parcel of either 8,520 or 6,630 square feet of land area. The parcels are improved with either a tri-level or a bi-level/raised ranch dwelling of wood siding exterior construction. The homes were built in 1969 and 1973, respectively, and contain 1,260 and 1,288 square feet of living area. Each dwelling has a lower level, central air conditioning, one or two fireplaces and a garage of either 440 or 504 square feet of building area. The comparables sold in November 2018 and July 2020 for prices of \$355,000 and \$437,500 or for \$281.75 and \$339.67 per square foot of living area, including land, respectively.

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 parties submitted nine suggested sales, with one common property presented by both parties, for the Board's consideration. The Board has given less weight to the appellant's comparables #1

through #7 as these comparables differ from the subject in the lack of waterfront locations and are more distant from the subject property than other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #9/board of review comparable sale #1 along with board of review comparable sale #2 which are waterfront parcels like the subject which have been improved with dwellings of similar age, design, size, foundation and/or features when compared to the subject. These most similar comparables sold in November 2018 and July 2020 for prices of \$355,000 and \$437,500 or for \$281.75 and \$339.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,742 or \$246.75 per square foot of living area, including land, which is bracketed by the best comparable sales in this record in terms of overall value and below the best comparable sales on a per-square-foot basis which appears to be logical when considering the principle of the economies of scale. The subject dwelling is larger than each of these most similar comparables and accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and thus a reduction in the subject's assessment is not justified.

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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