



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

APPELLANT: Malgorzata Kiela
DOCKET NO.: 19-04975.001-R-1
PARCEL NO.: 12-17-301-016

The parties of record before the Property Tax Appeal Board are Malgorzata Kiela, 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: \$62,072
IMPR.: \$498,390
TOTAL: \$560,462

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 stone and stucco/Dryvit exterior construction with 5,860 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 777 square foot garage. The property has a 35,960 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.09 of a mile to 2.13 miles from the subject property. The comparables have sites that range in size from 37,400 to 141,750 square feet of land area and are improved with 1.5-story or two-story dwellings of brick or brick and wood siding exterior construction that range in size from 4,622 to 4,981 square feet of living area. The dwellings were built from 1992 to 1999. Each comparable has a basement,

two with finished area, central air conditioning, three or five fireplaces and one or two garages ranging in size from 796 to 1,408 square feet of combined building area. The properties sold from March 2016 to July 2019 for prices ranging from \$937,500 to \$1,880,000 or from \$192.27 to \$377.43 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$472,913 which reflects a market value of \$1,418,881 or \$242.13 per square foot of living area, land included, 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 \$560,462. The subject's assessment reflects a market value of \$1,704,050 or \$290.79 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 two comparable sales located within 0.22 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2, respectively, which were previously described. Board of review comparable #1 is a subsequent sale of the appellant's comparable #1. The properties sold in July 2018 and July 2019 for prices of \$857,000 and \$1,175,000 or for \$175.76 and \$254.22 per square foot of living area, land included.

The board of review also submitted comments arguing the subject is the largest and newest home in the subject's market area. It submitted a copy of a Multiple Listing Service (MLS) sheet on the subject and a Listing and Property History Report for the subject property. The MLS sheet is dated July 2020 and advertises the subject property with a sale price of \$1,999,000. The listing history of the subject disclosed that the home was marketed in May 2019 with an original list price of \$2,195,000 and that the property had been on the market for a period of more than 600 days during 2019 and 2020. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 four comparable sales for the Board's consideration, where one property had two sale dates. The Board gives less weight to the 2016 sale of appellant's comparable #1 which is less proximate to the January 1, 2019 assessment date at issue in this appeal. The Board gives less weight to the appellant's comparable #3 due to its distant location and considerably larger lot size when compared to the subject.

The Board finds the remaining two comparable sales are similar to the subject in location, style, site size and some features, however, both are older dwellings with substantially smaller dwelling sizes when compared to the subject. These comparables sold in July 2018 and July 2019 for prices ranging from \$857,000 to \$1,175,000 or from \$175.76 to \$254.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,704,050 or \$290.79 per square foot of living area, including land, which falls above the two best comparable sales in this record. However, the subject's higher market value appears to be justified due to its newer age and considerably larger dwelling size. Furthermore, the Board finds the MLS listing for the subject property, submitted by the board of review, supports a market value for the subject property greater than its market value as reflected in its assessment. After considering adjustments to the comparables for differences from the subject, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessment.

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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