



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

APPELLANT: Renata Drozdewicz
DOCKET NO.: 19-05158.001-R-1
PARCEL NO.: 14-22-201-137

The parties of record before the Property Tax Appeal Board are Renata Drozdewicz, 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: \$ 45,915
IMPR.: \$205,340
TOTAL: \$251,255

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 brick exterior construction with 4,188 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning, two fireplaces and a 1,034 square foot garage. The property has a 50,094 square foot site and is located in Kildeer, Ela 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 in the same assessment neighborhood code as the subject property. The parcels range in size from 40,511 to 47,511 square feet of land area which are improved with two-story dwellings of frame or brick exterior construction. The dwellings were built from 1985 to 2004¹ and range in size from 3,756 to 4,284

¹ Comparable #3 has a reported construction date of 2004 and an effective age of 1988 which is not explained in the appellant's submission.

square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 600 to 900 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from September 2017 to May 2018 for prices ranging from \$489,000 to \$742,000 or from \$119.47 to \$197.55 per square foot of living area, including land. As part of a brief, counsel for the appellant asserted that comparable #2 should be given the most weight due to its dwelling size, quality grade and age being similar to the subject.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$224,734 which would reflect a market value of \$674,269 or \$161.00 per square foot of living area, including land, when applying the statutory level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$251,255. The subject's assessment reflects a market value of \$763,925 or \$182.41 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 comparable sales, the board of review submitted a grid analysis reiterating the appellant's comparables where various features/characteristics were circled including, but not limited to, frame exterior construction, two comparables with effective ages of 1988 and 1989, quality grade, number of fixtures, basement sizes of comparables #1 and #3, garage sizes for each of the three comparables and deck/patio area features of each of the comparables. The 2017 sale price of comparable #3 was highlighted and beneath comparable #1 on the grid it was written "lowest sale in neighborhood (outlier)."

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales which are located in the same assessment neighborhood code as the subject. The parcels range in size from 37,420 to 48,855 square feet of land area which are improved with two-story dwellings of brick or frame exterior construction. The dwellings were built from 1987 to 2003 and range in size from 2,916 to 3,379 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 1,136 square feet of building area. The comparables sold from April 2018 to August 2020 for prices ranging from \$530,000 to \$729,000 or from \$175.85 to \$215.74 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.

On this record, although the board of review criticized the appellant's comparable sales by "highlighting" various features and characteristics such as exterior construction, age and garage size, the Board finds that the board of review's presentation was highly similar to the appellant's comparables having presented four of five properties that were built in the 1980's for a subject dwelling that was built in 2004. While the Board finds the arguments presented by the board of review have some relevance, the Board also finds the same analysis removes most of the board of review comparables from consideration as well.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 along with board of review comparables #1, #3, #4 and #5 which were each built in either 1985, 1987 or 1988 making them significantly older than the subject dwelling that was built in 2004.

While not ideal based on dates of sale, on this limited record the Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #2. These most similar comparables bracket the subject in dwelling size and age and are similar in location to the subject. The properties sold from September 2017 to August 2020 for prices ranging from \$670,000 to \$742,000 or from \$156.40 to \$215.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$763,925 or \$182.41 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. The subject's estimated market value appears to be logical given that the subject has superior features of brick exterior, a 2004 date of construction and a large garage. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

May 17, 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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