



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

APPELLANT: Christopher Niepomnik
DOCKET NO.: 19-05189.001-R-1
PARCEL NO.: 14-17-102-018

The parties of record before the Property Tax Appeal Board are Christopher Niepomnik, 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: \$17,174
IMPR.: \$135,148
TOTAL: \$152,322

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 designed dwelling of brick with frame exterior construction with 2,125 square feet of above-grade living area. The dwelling was constructed in 1994. Features of the home include a lower level with 1,364 square feet of finished area, central air conditioning, two fireplaces and a 609 square foot garage. The property has a 21,773 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales. In a brief, counsel for the appellant described the subject as an outlier and contended that the photograph of the subject dwelling "looks like a 2 story." As no split-level comparables have sold, counsel reported presenting sales of two-story dwellings.

The six comparables are each located in the same assessment neighborhood code as the subject and from .35 to .49 of a mile from the subject. The parcels range in size from 8,385 to 12,103 square feet of land area which have been improved with two-story dwellings of frame exterior construction. The dwellings were built in either 1987 or 1988 and range in size from 1,780 to 2,286 square feet of living area. Each dwelling has an unfinished basement, central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. Five comparables each have a fireplace. The comparables sold from June 2018 to June 2019 for prices ranging from \$270,000 to \$367,900 or from \$139.98 to \$183.54 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$138,111, which would reflect a market value of \$414,374 or \$195.00 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 \$152,322. The subject's assessment reflects a market value of \$463,126 or \$217.94 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 two grid analyses with information on six comparable sales, once duplicate properties have been eliminated. For ease of reference, the Board has renumbered comparable #3 from the second grid analysis to comparable #6. As part of the submission, the board of review noted that the subject dwelling is a split-level and "all" comparables presented by the board of review are split-levels. Furthermore, the subject dwelling is brick with frame and features a large finished lower level along with two fireplaces.

As depicted across the two grids, five of the comparables presented are located in the same assessment neighborhood code as the subject and all of the properties are located from .21 to .48 of a mile from the subject. The parcels range in size from 8,350 to 20,506 square feet of land area which have been improved with either two-story or a split-level dwelling of frame exterior construction. The dwellings were built from 1957 to 1990, with one of the newer dwellings having an effective age of 1990. The homes range in size from 1,116 to 2,322 square feet of living area. Five dwellings have finished lower levels and three dwellings have unfinished basements. Features include central air conditioning and a garage ranging in size from 440 to 582 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from March 2017 to August 2020 for prices ranging from \$256,750 to \$471,500 or from \$202.85 to \$240.72 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 parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables and board of review comparable #6 which are each two-story dwellings which differ from the subject's split-level design. The Board has given reduced weight to board of review comparables #1 and #5 which each sold in 2017, dates more remote in time to the lien data at issue of January 1, 2019 and thus less likely to be indicate of the subject's estimated market value. Lastly, the Board has given reduced weight to board of review comparable #2 due to its date of construction in 1957 which is significantly older than the subject dwelling built in 1994.

On this limited record, the Board finds the best evidence of market value to be board of review comparable sales #3 and #4, despite that each of these homes are smaller in above-grade living area than the subject, these homes are similar to the subject in location, age and design with finished lower levels. These most similar comparables sold in February 2018 and August 2020 for prices of \$350,000 and \$405,000 or for \$240.72 and \$226.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$463,126 or \$217.94 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value, but below the best comparables on a per-square foot basis which the Board finds is logical since the subject is larger than the two best comparables and also has a newer date of construction than the best comparables. Based on the foregoing evidence and after considering adjustments to the best comparables in the record 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: July 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Niepomnik, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085