



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

***** APPELLANT: Irek & Margaret Stypik
DOCKET NO.: 19-05819.001-R-1
PARCEL NO.: 12-20-213-008

The parties of record before the Property Tax Appeal Board are Irek & Margaret Stypik, the appellants, 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: \$81,561
IMPR.: \$107,450
TOTAL: \$189,011

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 1,940 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement with a 480 square foot recreation room, central air conditioning, and an attached 400 square foot garage. The property has an 11,250 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellants contend assessment inequity in both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story homes of wood siding exterior construction ranging in size from 1,947 to 2,104 square feet of living area. The homes were built from 1967 to 1978. Each comparable has a basement, central air conditioning, and an attached garage ranging from 440 to 506 square feet of building area. The appellants' comparables #2 and #3 each have a fireplace. The appellants' comparables #1 and #2 each have a basement recreation room of 851

and 246 square feet of building area, respectively, according to the underlying property record cards. The comparables have sites ranging from 9,800 to 11,250 square feet. The comparables are located from 0.03 to 0.24 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have land assessments ranging from \$63,944 to \$73,405 or \$6.52 per square foot of land area, and improvement assessments ranging from \$88,075 to \$99,130 or from \$44.55 to \$47.75 per square foot of living area. Based upon this evidence, the appellants requested the subject property's land assessment be reduced to \$63,944 or \$5.68 per square foot of land area and the subject property's improvement assessment be reduced to \$88,075 or \$45.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,011. The subject property has a land assessment of \$81,561 or \$7.25 per square foot of land area and an improvement assessment of \$107,450 or \$55.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story homes of wood siding or wood siding and brick exterior construction ranging in size from 1,855 to 2,184 square feet of living area. The board of review's comparable #3 is the same as the appellants' comparable #3. The dwellings were built from 1967 to 1975. Each home has a basement, central air conditioning, one or two fireplaces, and an attached garage ranging from 441 to 600 square feet of building area. The board of review's comparables #1 and #2 each have a basement recreation room of 992 and 1,058 square feet of building area, respectively. The comparables have sites ranging from 10,450 to 12,320 square feet. The comparables are located from 0.03 to 0.43 of a mile of the subject property and within the same assessment neighborhood code as the subject property. The comparables have land assessments ranging from \$73,405 to \$87,547 or from \$6.52 to \$7.25 per square foot of land area, and improvement assessments ranging from \$80,916 to \$117,555 or from \$43.22 to \$54.68 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellants contend assessment inequity in both the land and improvement assessments as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). With respect to the subject property's assessment, the Board finds the appellants did not meet this burden of proof and a reduction in the subject property's assessment is not warranted.

The record contains a total of seven comparables, with one common property presented, for the Board's consideration. With respect to the land assessment, the Board gives less weight to the appellants' comparable #1, which has a smaller lot size than the subject property.

The Board finds the best evidence of land assessment equity to be remaining comparables, which have similar size lots as the subject property. These comparables had land assessments that ranged from \$70,142 to \$87,547 or from \$6.52 to \$7.25 per square foot of land area. The subject property's land assessment of \$75,762 or \$7.25 per square foot falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property's land was inequitably assessed and a reduction in the subject property's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to the appellants' comparable #3 and the board of review's comparables #3, #4, and #5 due to their lack of a recreation room.

The Board finds the best evidence of improvement assessment equity to be the remaining comparables, which are similar in square footage of living space to the subject property and each have a recreation room. The comparables had improvement assessments that ranged from \$88,075 to \$117,555 or from \$44.55 to \$54.68 per square foot of living area. The subject property's improvement assessment of \$107,450 or \$55.39 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement 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: January 18, 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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COUNTY

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