



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

APPELLANT: Nancy Piszczek
DOCKET NO.: 19-06132.001-R-1
PARCEL NO.: 13-21-103-044

The parties of record before the Property Tax Appeal Board are Nancy Piszczek, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$40,328
IMPR.: \$121,525
TOTAL: \$161,853

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 2-story dwelling of wood-siding and brick exterior construction containing 3,650 square feet of living area.¹ The dwelling was built in 2001 and is approximately 18 years old. Features of the dwelling include an unfinished full basement, central air conditioning, a fireplace, and an attached garage with 704 square feet of building area. The property has a site of approximately 20,470 square feet of land area and is located in Fox River Grove, Cuba 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 within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

16,117 to 17,859 square feet of land area and are improved with 2-story dwellings² of wood-siding exterior construction ranging in size from 3,650 to 4,082 square feet of living area. The comparables are either 18 or 19 years old. Each comparable features a full basement, one with finished area. The comparables also each feature central air conditioning, a fireplace, and an attached garage ranging in size from 676 to 1,795 square feet of building area. The comparables sold from June 2017 to October 2018 for prices ranging from \$479,000 to \$580,000 or from \$125.78 to \$142.09 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$161,853 to reflect a market value of \$485,608 at 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 \$176,399. The subject's assessment reflects a market value of \$536,330 or \$146.94 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 information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 17,420 to 18,300 square feet of land area and are improved with 2-story dwellings of wood-siding or brick and wood-siding exteriors containing either 3,440 or 3,454 square feet of living area. The dwellings were each built in 2001. Each home has a full basement with a recreation room, central air conditioning, a fireplace, and an attached garage containing 693 square feet of building area. The comparables sold from March to October 2018 for prices ranging from \$505,000 to \$517,000 or from \$146.21 to \$150.29 per square foot of living area, including land. Based on this evidence, the board of review requested a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable sales for the Board's consideration with varying degrees of similarity in characteristics to the subject property. The Board gave reduced weight to appellant's comparable #1 based on its sale date in June 2017 which is less proximate in time and thus less likely to accurately reflect the subject's market value as of the January 1, 2019 assessment date at issue than the remaining comparables in the record.

² Although the information in the appellant's grid analysis describes comparable #2 as being a 1-story dwelling, the photo included with the appellant's submission clearly depicts this comparable as a 2-story home.

The Board finds the best evidence of market value to be the remaining comparables in the record with the greatest weight being given to appellant's comparable #2 which is identical to the subject property in design, exterior construction, dwelling size, age, unfinished basement, and garage size. The best comparables in the record sold from March to October 2018 for prices ranging from \$479,000 to \$517,000 or from \$125.78 to \$150.29 per square foot of living area, including land, with the most similar comparable in the record presenting with a sale price of \$479,000 or \$131.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$536,330 or \$146.94 per square foot of living area, including land, which is higher than the most similar comparable in this record. On this record, the Board finds the subject property appears to be overvalued particularly considering the subject's lack of finished basement area, unlike the board of review comparables which each feature a recreation room.

Based on the evidence in this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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:

April 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

Nancy Piszczek, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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