



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

APPELLANT: William & Carol Rajski
DOCKET NO.: 19-06536.001-R-1
PARCEL NO.: 14-22-101-012

The parties of record before the Property Tax Appeal Board are William and Carol Rajski, the appellants, 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 **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: \$50,241
IMPR.: \$140,449
TOTAL: \$190,690

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 3,268 square feet of living area. The dwelling was built in 1979 and is approximately 40 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 706 square feet of building area. The property has a 70,070 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,453 to 4,284 square feet of living area. The homes range in age from 18 to 34 years old. Each comparable has a full or partial unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 600 to 900 square feet of building area. These properties have sites

ranging in size from 40,510 to 52,759 and are located from approximately .55 to .84 of one mile from the subject property. The sales occurred from May 2017 to May 2018 for prices ranging from \$489,000 to \$670,000 or from \$119.50 to \$169.90 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$161,874.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,690. The subject's assessment reflects a market value of \$579,781 or \$177.41 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with 1.5-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,726 to 3,613 square feet of living area. The homes were built from 1988 to 1999. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 660 to 1,057 square feet of building area. These properties have sites ranging in size from 45,740 to 140,300 square feet of land area and are located from approximately .13 to 1.08 miles from the subject property. The sales occurred from May 2018 to August 2019 for prices ranging from \$580,000 to \$735,000 or from \$181.06 to \$212.77 per square foot of living area, including land.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #3 and #4. These comparables are improved with homes most similar to the subject in size and features, however, each dwelling is slightly newer than the subject home suggesting that downward adjustments to the comparables for age may be appropriate. Additionally, board of review comparable #3 has a significantly larger site than the subject suggesting a downward adjustment to this comparable for land area would also be appropriate. These comparables sold for prices ranging from \$585,000 to \$735,000 or from \$181.06 to \$211.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$579,781 or \$177.41 per square foot of living area, including land, which is below the range established by the best comparable sales in this record but appropriate when considering differences in age and/or land area. These sales demonstrate the assessment of the subject property as established by the board of review is correct. The Board gives less weight to the appellants' comparable #1 as the sale did not occur as proximate in time to the assessment date as did the best comparables. The Board gives less weight to appellants' comparables #2 and #3 as well as board of review comparable #5 due to differences from the subject dwelling in size, style and/or age. Based on this evidence 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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