



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

APPELLANT: Katarzyna & Mariusz Klimczuk  
DOCKET NO.: 19-06616.001-R-1  
PARCEL NO.: 16-36-120-029

The parties of record before the Property Tax Appeal Board are Katarzyna & Mariusz Klimczuk, 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:** \$63,364  
**IMPR.:** \$179,380  
**TOTAL:** \$242,744

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 stucco exterior construction with 3,708 square feet of living area.<sup>1</sup> The dwelling was constructed in 1980. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a two-car garage with 525 square feet of building area. The property has a 10,948 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal of the subject property with an estimated market value of \$560,000 as of January 1, 2019. The appraisal was prepared by Lawrence C. Claus, a State Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and

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<sup>1</sup> The Board finds the best evidence for the subject's dwelling size was contained in the appraisal submitted by the appellant. The appraiser made an interior and exterior inspection of the subject property and included a floor plan sketch with exterior dimensions and calculations of the subject dwelling.

the purpose of the retrospective appraisal was to estimate market value of the subject property for real estate tax assessment purposes. The appraiser described the subject as being in average condition with a modern kitchen and baths but no recent upgrades to note.

In estimating the market value, the appraiser developed the sale comparison approach to value and utilized four comparable sales that are located from .71 to 1.21 miles from the subject property. The comparables are described as Colonial, Contemporary, or Ranch style dwellings with brick, stucco or brick and frame exteriors ranging in size from 3,145 to 4,040 square feet of living area and in age from 42 to 68 years old with comparable #4 being rehabbed. Each comparable has a basement with finished area, central air conditioning, and a one-car or a two-car garage. Three comparables each have one or two fireplaces. The comparables have sites ranging in size from 9,376 to 17,114 square feet of land area. The comparables sold from May to December 2018 for prices ranging from \$522,000 to \$609,500 or from \$142.33 to \$178.86 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, bathroom count, gross living area, basement size, basement finish, fireplaces, and modernization. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$560,000 as of January 1, 2019.

In further support of the overvaluation argument, the appellants submitted a grid analysis on four comparable sales as comparables #3 and #4 were utilized in the appellants' appraisal. Comparables #1 and #2 are described as two-story dwellings of wood siding or brick exterior construction with either 2,876 or 2,902 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage with 460 or 550 square feet of building area. The comparables are located over 1.4 miles from the subject. The comparables sold in December 2017 and September 2018 for prices of \$498,000 and \$554,000 or for \$171.61 and \$192.63 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,744. The subject's assessment reflects a market value of \$738,048 or \$199.04 per square foot of living area, land included, when using 3,708 square feet of living area, including land, and applying 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 of the subject property the board of review submitted information on five comparable sales located from .17 to .92 miles from the subject property. The comparables are described as two-story dwellings of brick, brick and stucco, or stucco and wood siding exterior construction ranging in size from 3,260 to 3,611 square feet of living area. The comparables were constructed from 1925 to 2008 with comparable #5 having an effective age of 1946. Each comparable has a basement with a recreation room, central air conditioning, one or two fireplaces, and a garage ranging in size from 374 to 484 square feet of building area. The comparables have sites ranging in size from 9,050 to 31,720 square feet of land area. The comparables sold from August 2018 to October 2019 for prices ranging from \$750,000 to \$845,000 or for \$209.26 to \$245.37 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 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 appellants submitted an appraisal along with two additional comparable sales and the board of review provided five comparable sales to support their respective opinions before the Board. As to the appellants' appraisal, the Board gives less weight to the conclusion of value as the appraiser utilized two sales that were considerably older dwellings than the subject and one was a one-story ranch as compared to the two-story design of the subject when other more comparable sales were available. Furthermore, the appraiser did not make any adjustments for those differences or give an explanation as to why the adjustments were not applied. The Board also finds the appraiser applied a negative adjustment in the finished rooms below grade section for comparables #1, #2 and #4 when they have the same description (Finished/.5 bath) as the subject which further detracts from the credibility of the appraiser' conclusion of value.

The Board finds the best evidence of market value to be appraiser comparables #1 and #2 along with the board of review comparable sale #2. These comparables are overall more similar to the subject in location, age, dwelling size and most features. These properties sold in July and August 2018 for prices ranging from \$575,000 to \$822,500 or from \$142.33 to \$245.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,048 or \$199.04 per square foot of living area, land included which is within the range established by the best comparable sales in the record. The Board gives less weight to the remaining comparables in the record due to differences in location, site size, style, age, and/or dwelling size when compared to the subject. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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