



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

APPELLANT: Jacek Kulas
DOCKET NO.: 19-06724.001-R-1
PARCEL NO.: 16-10-315-013

The parties of record before the Property Tax Appeal Board are Jacek Kulas, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$59,252
IMPR.: \$47,630
TOTAL: \$106,882

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 one-story dwelling of wood siding exterior construction with 1,160 square feet of living area. The dwelling was constructed in 1955. Features of the home include a slab foundation, central air conditioning, and a garage containing 468 square feet of building area. The property has a 17,570 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located in the same neighborhood code as the subject property and were built from 1953 to 1956. The comparables consist of one-story dwellings of brick or brick and wood siding exterior construction with from 956 to 1,794 square feet of living area. Three of the dwellings have central air conditioning and each home has a full basement with three of the comparables having

from 515 to 890 square feet of finished area. Three of the comparables have an attached garage ranging in size from 368 to 527 square feet of building area. The parcels range in size from 11,590 to 14,590 square feet of land area. The comparables sold from May 2017 to October 2018 for prices ranging from \$272,500 to \$325,000 or from \$167.22 to \$285.04 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$86,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,882. The subject's assessment reflects a market value of \$324,968 or \$280.14 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 located in the same neighborhood code as the subject property. The comparables consist of one-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 1,428 to 1,519 square feet of living area. The dwellings were built from 1956 to 1962 with four dwellings having effective ages from 1976 to 1989. Each dwelling has central air conditioning and a full basement, with four comparables having from 516 to 963 square feet of finished area. Four of the comparables have an attached garage with 368 or 462 square feet of building area. The parcels range in size from 12,080 to 14,470 square feet of land area. The comparables sold from October 2018 to August 2019 for prices ranging from \$385,000 to \$458,000 or from \$262.63 to \$301.51 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 due to their less proximate sale dates in 2017 for valuation as of January 1, 2019. The Board has also given less weight to board of review comparables #1 through #4 due to their dissimilar effective ages when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #5. These most similar comparables sold for prices ranging from \$300,000 to \$385,000 or from \$167.22 to \$269.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,968 which is within the range established by the best comparable sales in this record on an overall basis. While the subject's market value per square foot of living area, including land, of \$280.14, falls above the

range, the Board finds this logical due to the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this evidence and after considering adjustments to the best comparables for differences, 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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