



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

APPELLANT: Andrew Wytaniec
DOCKET NO.: 19-06923.001-R-1
PARCEL NO.: 10-33-201-002

The parties of record before the Property Tax Appeal Board are Andrew Wytaniec, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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: \$ 40,411
IMPR.: \$161,983
TOTAL: \$202,394

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 two-story dwelling of wood siding and brick exterior construction with 4,863 square feet of living area. The dwelling was constructed in 2004 and is approximately 15 years old. Features of the home include a full walkout-style basement, central air conditioning, a fireplace and a 704 square foot garage. The property has a 21,690 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within 1.6 miles from the subject and each of which is located in the same assessment neighborhood code as the subject. The parcels range in size from 18,000 to 33,440 square feet of land area which are improved with two-story dwellings of frame or brick exterior construction. The homes range in age from 12 to 14 years old and range in size from 3,954 to 4,885 square feet of living area. Each

dwelling has a full basement, three of which are walkout-style and have finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 558 to 741 square feet of building area. The comparables sold from August 2017 to May 2019 for prices ranging from \$483,000 to \$610,000 or from \$104.66 to \$127.23 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$202,394 which would reflect a market value of approximately \$607,243 or \$124.87 per square foot of living area, including land, when applying 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 \$213,892. The subject's assessment reflects a market value of \$650,325 or \$133.73 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 response to the appellant's evidence, the board of review submitted a Multiple Listing Service (MLS) data sheet for appellant's sale #4 noting this was an REO sale transaction.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood as the subject. Board of review comparable #2 is the same property as appellant's comparable #5. The parcels range in size from 18,000 to 26,800 square feet of land area which are improved with two-story dwellings of brick or brick and wood siding exterior construction. The homes were built in either 2006 or 2008 and range in size from 4,125 to 4,928 square feet of living area. Each dwelling has a full basement, two of which are walkout-style and two of which have finished area. Features include central air conditioning, a fireplace and a garage containing either 693 or 789 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$610,000 to \$715,000 or from \$124.80 to \$173.33 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

As an initial matter, the record disclosed that appellant's comparable sale #4 may have been a foreclosures/bank owned sale. Section 1-23 of the Property Tax Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider appellant's comparable sale #4, all other things being appropriate for consideration and comparison, in revising and correcting the subject's assessment.

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 record evidence establishes that a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which sold in August 2017, a date remote in time to the valuation date at issue of January 1, 2019, and also consisting of a dwelling that is significantly smaller than the subject.

The Board finds the best evidence of market value to be the seven remaining comparables, including the common property, consisting of appellant's comparable sales #1, #3, #4 and #5 along with the board of review comparable sales which present varying degrees of similarity to the subject property. These most similar comparables sold from May 2018 to August 2019 for prices ranging from \$505,000 to \$715,000 or from \$104.66 to \$173.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$650,325 or \$133.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, but appears to be excessive when considering adjustments to the best comparables for differences when compared to the subject. The subject property is most similar to the common property appellant sale #5/board of review sale #2, but for the subject's walkout-style basement. This common property sold in May 2018 for \$610,000 or \$124.87 per square foot of living area, including land, which is below the estimated market value of the subject property based on its assessment. Based on this evidence and after considering adjustments, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

June 21, 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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