



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

APPELLANT: Hank Stanislawski
DOCKET NO.: 19-07450.001-R-1
PARCEL NO.: 14-06-206-002

The parties of record before the Property Tax Appeal Board are Hank Stanislawski, 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 **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: \$ 23,004
IMPR.: \$119,433
TOTAL: \$142,437

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 frame exterior construction with 2,704 square feet of living area. The dwelling was constructed in 1986 and has an effective age of 1987. Features of the home include a full basement, central air conditioning, a fireplace, a 576 square foot garage and a 648 square foot inground swimming pool. The property has an approximately 29,090 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The

comparables consist of two-story dwellings¹ of frame exterior construction that were built from 1985 to 1989. The homes range in size from 2,708 to 2,972 square feet of living area. Each dwelling has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 576 to 779 square feet of building area. The comparables have improvement assessments ranging from \$115,938 to \$129,435 or from \$39.84 to \$43.55 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$113,649 or \$42.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,437. The subject property has an improvement assessment of \$119,433 or \$44.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, where board of review comparable #3 is the same property as appellant's comparable #4. The comparables are located in the same assessment neighborhood code as the subject property. The comparables consist of one-story dwellings of brick, wood siding or brick and wood siding exterior construction that were built from 1988 to 1993. The homes range in size from 2,699 to 3,092 square feet of living area. Each dwelling has a full basement, central air conditioning, one or two fireplaces and a garage ranging in size from 672 to 1,896 square feet of building area. The comparables have improvement assessments ranging from \$123,097 to \$147,900 or from \$39.81 to \$49.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eight equity comparables, one of which is a common property, to support their respective positions before the Property Tax Appeal Board. Although the record clearly raises issues concerning the story height of the respective comparables, neither party chose to clarify the record in their filings/rebuttal. Having thoroughly examined the comparable data available, the Board has given reduced weight to board of review comparable #1 due to its newer age and larger dwelling size when compared to the subject.

¹ The appellant originally described these as one-story homes, but then provided a second grid analysis along with photographs of the homes which described and depict the dwellings as two-story structures. Where there is a common property, the board of review described the dwelling as a one-story home.

The Board finds the best evidence of assessment equity to be the remaining comparables consisting of appellant's comparables along with the board of review comparables #2 through #5, where there is a common property. The comparables are similar to the subject in location, age, size and several features, except the subject has an inground swimming pool which is not a feature of any of the other properties. These most similar comparables have improvement assessments that range from \$115,938 to \$134,310 or from \$39.81 to \$49.20 per square foot of living area. The subject's improvement assessment of \$119,433 or \$44.17 per square foot of living area falls within the range established by the best comparables in this record despite that the subject has an inground swimming pool which is not a feature of any other property. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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

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