



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

APPELLANT: Roman Daczekwycz
DOCKET NO.: 19-07550.001-R-1
PARCEL NO.: 15-24-306-053

The parties of record before the Property Tax Appeal Board are Roman Daczekwycz, 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: \$100,600
IMPR.: \$142,227
TOTAL: \$242,827

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 part one-story and a part two-story dwelling of brick and frame exterior construction with 3,449 square feet of living area.¹ The dwelling was constructed in 1966 and is 53 years old. Features of the home include a partial basement with a recreation room, a lower level with finished area, central air conditioning, three fireplaces and a 644 square foot attached garage.² The property has an 84,613 square foot site and is located in Riverwoods, Vernon Township, Lake County.

¹ The Board finds the best description for the subject's story height was the subject's property record submitted by the board of review which contains a sketch with dimensions and size calculations.

² The subject's property record indicates an 805 square foot basement that is finished with a 604 square foot recreation room and an 896 square foot finished lower level.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 2,793 to 4,155 square feet of living area. The dwellings are 42 to 89 years old. Each comparable has an unfinished basement, central air conditioning, and an attached or detached garage ranging in size from 520 to 748 square feet of building area. Three comparables each have two or three fireplaces. The comparables have improvement assessments ranging from \$106,057 to \$147,993 or from \$32.39 to \$38.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,827. The subject property has an improvement assessment of \$142,227 or \$41.24 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 with the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick, wood siding, or Dryvit exterior construction ranging in size from 3,224 to 3,864 square feet of living area. The dwellings were constructed from 1958 to 1980 with comparables #3 and #4 having reported effective ages of 1978 and 1979, respectively. Four comparables have basements, three of which are finished with recreation rooms. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 624 to 874 square feet of building area. Comparable #3 has an additional 480 square foot detached garage. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$182,922 to \$235,457 or from \$50.21 to \$70.03 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 appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to lack of finished basement area when compared to the subject. In addition, two comparables have significantly different dwelling sizes. The Board gives less weight to board of review comparable #1 which appears to be an outlier when compared to the improvement assessments of the other comparables in the record and to board of review comparables #2 and #4 which have an inground swimming pool or an unfinished basement when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3, and #5 which overall are more similar to the subject in dwelling size and features. The best comparables have improvement assessments of \$182,922 and \$203,907 or \$54.34 and \$58.80 per square foot of living area. The subject has an improvement assessment of \$142,227 or \$41.24 per square foot of living area, which falls below the best comparables in the record which is logical considering their newer effective ages when compared to the subject.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this evidence, and after considering 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Roman Dackewycz, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085