



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

APPELLANT: Ronald Salski
DOCKET NO.: 19-08685.001-R-1
PARCEL NO.: 10-14-407-026

The parties of record before the Property Tax Appeal Board are Ronald Salski, 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 ***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: \$28,203
IMPR.: \$89,997
TOTAL: \$118,200

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 site with approximately 12,200 square feet of land area that is improved with a two-story dwelling of vinyl siding exterior construction containing 3,313 square feet of living area. The dwelling was constructed in 1997 and is approximately 22 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 726 square feet of building area. The property is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings with vinyl siding ranging in size from 3,184 to 3,338 square feet of living area. The homes range in age from 19 to 21 years old. Each comparable has a full or partial basement with one having 388 square feet of finished area, central air conditioning, one fireplace, and an attached garage

with either 682 or 726 square feet of building area. The comparables have sites ranging in size from 12,196 to 13,939 square feet of land area and are located from .12 to .66 of one mile from the subject property. These properties sold from August 2017 to April 2018 for prices ranging from \$335,000 to \$364,000 or from \$100.81 to \$109.05 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$116,558.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,170. The subject's assessment reflects a market value of \$389,693 or \$117.63 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 improved with two-story dwellings with vinyl siding ranging in size from 3,162 to 3,413 square feet of living area. The homes were built from 1996 to 1999. Each comparable has a full or partial basement with finished area ranging in size from 750 to 1,512 square feet, central air conditioning, and an attached garage with either 682 or 824 square feet of building area. Four comparables have one fireplace. The comparables have sites ranging in size from 12,200 to 13,940 square feet of land area and are located from .16 to .57 of one mile from the subject property. These properties sold from April 2018 to June 2019 for prices ranging from \$394,000 to \$455,000 or from \$124.60 to \$138.19 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparable sales to support their respective positions. The comparables are similar to the subject in location and land area as well as being improved with dwellings similar to the subject in style, age and size. The Board gives less weight to the board of review comparables due to the fact each home has finished basement area whereas the subject property has an unfinished basement. The Board gives less weight to appellant's comparable #2 due to the sale date occurring in 2017 as well as the fact the property has finished basement area. The Board finds the best evidence of market value to be comparable sales #1 and #3 submitted by the appellant as each comparable has an unfinished basement like the subject property. These two comparables sold for prices of \$335,000 and \$340,000 or for \$100.81 and \$106.78 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$389,693 or \$117.63 per square foot of living area, including land, which is above the range established by the best sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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:

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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