



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

APPELLANT: Janusz Machnicki
DOCKET NO.: 19-09568.001-R-1
PARCEL NO.: 16-29-110-020

The parties of record before the Property Tax Appeal Board are Janusz Machnicki, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **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: \$53,646
IMPR.: \$239,274
TOTAL: \$292,920

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of brick exterior construction with 3,816 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement, central air conditioning, a fireplace, and a 550 square foot garage. The property has an approximately 11,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales. The comparables are located from 0.04 to 0.59 of a mile from the subject. The parcels range in size from 7,841 to 11,326 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,520 to 4,018 square feet of living area. The dwellings were built from 2002 to 2008. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 691 square feet of building area. The comparables sold from

May 2018 to July 2019 for prices ranging from \$691,500 to \$974,500 or from \$172.10 to \$271.31 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$292,920, which would reflect a market value of \$878,848 or \$230.31 per square foot of living area, including land, at 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 \$347,933. The subject's assessment reflects a market value of \$1,057,868 or \$277.22 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 where comparables #3 and #4 are the same properties as the appellant's comparables #6 and #7. The comparables are located from 0.32 to 0.44 of a mile from the subject property. The parcels range in size from 9,000 to 13,570 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,295 to 4,060 square feet of living area. The dwellings were built from 2002 to 2016. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 691 square feet of building area. The comparables sold from February 2018 to May 2021 for prices ranging from \$955,000 to \$1,250,000 or from \$251.55 to \$307.88 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the board of review's comparable #2 sold too remote in time from the assessment date to be indicative of market value as of that date.

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 record contains a total of ten comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #5, due to substantial differences from the subject in dwelling size and/or basement finish. Moreover, the board of review's comparable #2 sold less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables, including the two common comparables, which are similar to the subject in dwelling size, lot size, age, location, and most features. These most similar comparables sold from May 2018 to July 2019

for prices ranging from \$691,500 to \$974,500 or from \$172.10 to \$271.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,057,868 or \$277.22 per square foot of living area, including land, which is above the range established by the best comparable 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:

August 23, 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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APPELLANT

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