



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

APPELLANT: Janusz Krezalek
DOCKET NO.: 20-00639.001-R-1
PARCEL NO.: 10-13-115-012

The parties of record before the Property Tax Appeal Board are Janusz Krezalek, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$13,489
IMPR.: \$68,864
TOTAL: \$82,353

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 2020 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 vinyl siding exterior construction with 1,900 square feet of living area. The dwelling was built in 1996. Features of the home include a crawl space foundation, central air conditioning, 1½ bathrooms, and an attached garage with 420 square feet of building area. The property has a 4,360 square foot site and 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 six comparable sales improved with two-story dwellings that range in size from 1,560 to 1,834 square feet of living area. The homes were built from 1990 to 1995. Each comparable has central air conditioning, 1½ or 2½ bathrooms, and a garage ranging in size from 260 to 400 square feet of building area. Two comparables have one fireplace each. The comparables have sites ranging in size from 4,792 to 9,823 square feet of land area and are

located from .06 to 2.45 miles from the subject property. The sales occurred from March 2019 to April 2020 for prices ranging from \$220,000 to \$239,000 or from \$119.96 to \$153.21 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$77,892.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,353. The subject's assessment reflects a market value of \$247,381 or \$130.20 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with vinyl siding exteriors containing either 1,560 or 1,900 square feet of building area. The homes were built from 1996 to 1998. Each property has a crawl space or slab foundation, central air conditioning, 2½ bathrooms, and an attached garage with 420 square feet of building area. The comparables have sites ranging in size from 4,360 to 6,530 square feet of land area and are located from approximately .05 to .13 of one mile from the subject property. The comparables sold from April 2019 to June 2020 for prices ranging from \$208,000 to \$254,000 or from \$132.98 to \$146.15 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to appellant's comparables #1 through #5 due to differences from the subject property in location. The comparables most similar to the subject in location include appellant's comparable #6 and board of review comparables #1 to #4. Appellant's comparable #4 and board of review comparables #3 and #4 are smaller than the subject dwelling. Each of the comparables has one additional bathroom in comparison to the subject dwelling. These five comparables sold for prices ranging from \$208,000 to \$254,000 or from \$132.98 to \$153.21 per square foot of living area, including land. Board of review comparables #1 and #2 are most similar to the subject dwelling in size and sold for prices of \$252,655 and \$254,000 or \$132.98 and \$133.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,381 or \$130.20 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis established by the best comparable sales in this record. Additionally, the subject's assessment reflects a market value that is below the price of the two comparables most similar to the subject dwelling in size on both an overall basis and on a price per square foot of living area basis. Based on this evidence the Board finds 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:

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

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

APPELLANT

Janusz Krezalek, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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