



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

APPELLANT: Wladyslaw Lowkis
DOCKET NO.: 20-00766.001-R-1
PARCEL NO.: 13-01-101-002

The parties of record before the Property Tax Appeal Board are Wladyslaw Lowkis, 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: \$39,904
IMPR.: \$172,175
TOTAL: \$212,079

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 one-story dwelling of brick exterior construction with 3,030 square feet of living area. The dwelling was constructed in 1981 and is approximately 39 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage containing 974 square feet of building area. The property has an approximately 87,800 square foot site and is located in Barrington, Cuba 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. The comparables are located in the same neighborhood code as the subject property and are 27 to 64 years old. The comparables consist of one-story dwellings of Dryvit or wood siding exterior construction ranging in size from 2,076 to 3,062 square feet of building area. Each dwelling has central air conditioning, one

or three fireplaces, and a garage ranging in size from 636 to 733 square feet of building area. Each dwelling has a basement with one having finished area. The parcels range in size from 53,143 to 63,597 square feet of land area. The comparables sold from August 2018 to May 2020 for prices ranging from \$353,000 to \$450,000 or from \$140.43 to \$203.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$173,012.

In written rebuttal to the appellant's submission, the board of review stated that the subject has a walk-out basement, that the dwelling sizes of appellant's comparables vary up to 32% from the subject, and that the board of review's comparables support the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,079. The subject's assessment reflects a market value of \$637,065 or \$210.25 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. Three of the comparables are located in the same neighborhood code as the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 2,417 to 2,771 square feet of living area. The dwellings were built from 1963 to 1996, with comparable #3 having an effective age of 1985. Each dwelling has one or two fireplaces, a basement with finished area, and a garage ranging in size from 464 to 1,235 square feet of building area. Three of the dwellings have central air conditioning. The parcels range in size from 53,170 to 62,200 square feet of land area. The comparables sold from March 2019 to December 2020 for prices ranging from \$479,000 to \$625,000 or from \$189.70 to \$225.55 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to significant differences in size when compared to the subject or a more remote sale date for valuation as of January 1, 2020. The Board also gives reduced weight to board of review comparables #1 and #2 due to their significantly newer age or lack of central air conditioning when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4. These most similar comparables sold for prices of \$479,000 and \$510,000 or \$189.70

and \$211.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$637,065 or \$210.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, 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: September 20, 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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COUNTY

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