



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

APPELLANT: Alex Politanski
DOCKET NO.: 20-00838.001-R-1
PARCEL NO.: 05-01-101-009

The parties of record before the Property Tax Appeal Board are Alex Politanski, 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: \$96,143
IMPR.: \$115,649
TOTAL: \$211,792

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 wood siding exterior construction with 2,852 square feet of living area. The dwelling was constructed in 2014 and is approximately 6 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a 676 square foot attached garage. The property has an approximate 28,350 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

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 three equity comparables with the same assessment neighborhood code as the subject and located within .77 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,683 to 3,539 square feet of living area. The dwellings range in age from 13 to 55 years old. Each comparable has a crawl

space foundation, central air conditioning, and a garage ranging in size from 460 to 1,152 square feet of building area. One comparable has one fireplace. The comparables have improvement assessments that range from \$100,147 to \$137,977 or from \$36.46 to \$38.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$107,235 or \$37.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,792. The subject property has an improvement assessment of \$115,649 or \$40.55 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 and located within .97 of a mile from the subject property. However, comparable #2 is the same property as the appellant's comparable #2.¹ The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,683 to 2,863 square feet of living area. The dwellings were built from 1951 to 1982 with comparables #1 and #2 having effective built dates of 1985 and 1990, respectively. One comparable has a crawl space foundation and four comparables each have a full basement, one of which is a walk-out with finished area. Each comparable has central air conditioning. Four comparables each have one or two fireplaces. Four garages each have a garage ranging in size from 420 to 1,580 square feet of building area and one comparable has both an attached and detached garage of 576 and 572 square feet of building area, respectively. The board of review also reported that comparable #1 has a balcony. The comparables have improvement assessments that range from \$83,075 to \$139,713 or from \$30.15 to \$49.19 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 taxpayer 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 a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration, including the parties' common comparable. These comparables are each similar to the subject in location and design. Each comparable is improved with a home older than the subject dwelling. The Board finds that the appellant's comparable #1 is the only comparable truly similar to the subject in dwelling size, foundation and most features. The other comparables in the record have significant differences from the subject in age, dwelling size, foundation, and/or other features. Nevertheless, the comparables have improvement assessments ranging from \$83,075 to \$139,713 or from \$30.15 to \$49.19 per square foot of living area. The subject's improvement

¹ The parties differ as to the foundation type of the common comparable. The appellant did not dispute the board of review's evidence so the Board will use the board of review description in this analysis.

assessment of \$115,649 or \$40.55 per square foot of living area falls within the range established by the comparables in the record. Based on this record 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: 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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