



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

APPELLANT: Zbigniew & Katarzyna Pilewicz
DOCKET NO.: 20-01171.001-R-1
PARCEL NO.: 16-32-405-002

The parties of record before the Property Tax Appeal Board are Zbigniew & Katarzyna Pilewicz, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$50,097
IMPR.: \$111,201
TOTAL: \$161,298

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and wood siding exterior construction with 2,684 square feet of living area. The dwelling was constructed in 1964 and is approximately 56 years old. Features of the home include a basement with finished area, central air conditioning, and a garage containing 240 square feet of building area. The property has a 10,890 square foot site¹ and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal prepared by Garry Nusinow, a Certified General Real Estate Appraiser, estimating the subject property had a market value of \$437,500 as of January 1, 2019. The purpose of the appraisal was for an ad valorem tax appeal.

¹ The parties differ as to site size, however the Board finds the appraisal, which includes a township parcel map with more detailed measurements, to be the best evidence of site size in the record.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using five comparable sales located within .49 of a mile of the subject. The comparables have sites ranging in size from 8,546 to 10,802 square feet of land area that are improved with two-story dwellings of frame and masonry or frame, brick, and masonry exterior construction. The homes range in size from 2,176 to 2,824 square feet of living area. The dwellings are 50 to 59 years old. Each comparable has central air conditioning, one fireplace, a basement with finished area, and a one or two-car garage. The sales occurred from November 2017 to March 2019 for prices ranging from \$415,000 to \$485,000 or from \$167.59 to \$201.06 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for construction quality, condition, room count, dwelling size, basement finished area, and garage size, energy efficient items, garage size, and other amenities to arrive at adjusted prices ranging from \$414,000 to \$479,000. Based on this data, and after subtracting for repair costs, the appraiser arrived at a market value of \$437,500 or \$163.00 per square foot of living area, including land, as of January 1, 2020. The appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,298. The subject's assessment reflects a market value of \$484,524 or \$180.52 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 five comparable sales. Comparable #2 is the same as appraisal comparable #1. Three of the comparables are located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 2,598 to 2,824 square feet of living area. The dwellings were built from 1960 to 1970 with the two oldest homes having effective ages of 1965 and 1970. Each dwelling has central air conditioning and a garage ranging in size from 420 to 626 square feet of building area. Four of the comparables each have a fireplace. Four of the dwellings have a basement, two with finished area, and one comparable has a slab foundation. The board of review did not provide information regarding parcel size for comparable #5, the remaining comparables having parcels ranging in size from 8,970 to 10,800 square feet of land area. The comparables sold from January 2019 to November 2020 for prices ranging from \$420,000 to \$535,000 or from \$150.92 to \$197.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' counsel submitted a "Rebuttal Brief Responding to the Board of Review's Notes on Appeal" stating that the property has a pending appeal before the Board for the 2019 tax year and requesting a rollover of the 2019 decision.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and five comparable sales for the Board's consideration. The Board finds that four of the five comparable sales utilized in the appraisal had sale dates occurring greater than 19 months prior to the January 1, 2020 assessment date at issue. In addition, the appellants' appraisal comparables #3 and #4 are considerably smaller than the subject. Further, the appraiser stated that the appraisal of the home was "as-is," however the indicated value of \$445,000, determined by the sales comparison approach, was reduced for "curable physical depreciation." This detracts from the appraisal's reliability as a valid indicator of the subject's estimated market value as of January 1, 2020. Due to the reliance on poor comparable sales in the sales comparison approach, the Board finds that it cannot rely on the appraiser's opinion and will instead examine the raw sales data submitted by both parties.

The Board gives reduced weight to appraisal comparables #2 through #5 due to their remote sale dates and/or significantly smaller dwelling sizes. The Board also gives reduced weight to board of review comparable #1 due to its dissimilar foundation and comparable #5 due to its lack of parcel size data.

The Board finds the best evidence of market value to be the common comparable along with board of review comparables #3 and #4. These comparables are similar to the subject in style, age, dwelling size, and most features, although comparable #4 has an unfinished basement suggesting an upward adjustment would be necessary to make it more similar to the subject. These comparables sold from March 2019 to November 2020 for prices ranging from \$485,000 to \$527,500 or from \$171.74 to \$197.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$484,524 or \$180.52 per square foot of living area, including land, which falls below the range established by the best comparables in the record on an overall basis, and within the range on a per-square-foot basis. Based on the evidence in this record, 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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