



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

APPELLANT: Kazimierz & Anna Kumorowicz
DOCKET NO.: 20-02366.001-R-1
PARCEL NO.: 11-08-310-017

The parties of record before the Property Tax Appeal Board are Kazimierz & Anna Kumorowicz, the appellants, 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: \$71,039
IMPR.: \$236,961
TOTAL: \$308,000

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 exterior construction with 4,749 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, two fireplaces and a 941 square foot garage. The property has an approximately 18,940 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.42 of a mile from the subject property. The comparables have sites that range in size from 14,911 to 22,842 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,874 to 4,800 square feet of living area. The dwellings were built from 2000 to 2007. Each comparable has a basement, central air conditioning, one to

four fireplaces and a garage ranging in size from 688 to 759 square feet of building area. The properties sold from July 2019 to September 2020 for prices ranging from \$662,000 to \$875,000 or from \$167.17 to \$196.18 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$303,249 which reflects a market value of \$909,838 or \$191.59 per square foot of living area, land included, when applying 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 \$347,225. The subject's assessment reflects a market value of \$1,043,031 or \$219.63 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 located within 0.32 of a mile from the subject property. Board of review comparables #2, #3 and #4 are the same properties as the appellants' comparables #2, #1 and #5, respectively which were previously described. Board of review comparable #1 has a site with 30,120 square feet of land area and is improved with a two-story dwelling of wood siding exterior construction with 4,036 square feet of living area. The home was built in 2002 and has a basement, central air conditioning, one fireplace and a garage with 1,004 square feet of building area. The four properties sold from January to September 2020 for prices ranging from \$760,000 to \$885,000 or from \$182.29 to \$219.28 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney submitted comments accepting board of review comparable #1 as supporting a reduction in the subject's assessment. The appellants submitted a grid with its selection of the best comparables in the record, concluding that a reduction in the subject's assessment is warranted.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as three of the comparables were common to both parties. The Board gives less weight to the appellants' comparables #4 and #5, which includes the common board of review comparable #4, as these properties are less similar to the subject in dwelling size relative to other properties in the record.

The Board finds the best evidence of market value to be appellants' comparables #1, #2 and #3 and board of review comparables #1, #2, #3 and #4, including two of the common properties, which are more similar to the subject in location, age, design, dwelling size and other features. These properties sold from July 2019 to September 2020 for prices ranging from \$765,000 to

\$885,000 or from \$182.29 to \$219.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,043,031 or \$219.63 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Furthermore, accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's dwelling size is larger than three of the four best comparables in the record, and after considering appropriate adjustments to the comparables for differences from the subject, 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:

October 18, 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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