



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

APPELLANT: James Konieczny
DOCKET NO.: 20-02687.001-R-1
PARCEL NO.: 15-14-204-015

The parties of record before the Property Tax Appeal Board are James Konieczny, 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: \$57,325
IMPR.: \$325,967
TOTAL: \$383,292

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 brick and Dryvit exterior construction with 4,957 square feet of living area. The dwelling was constructed in 2001 and is approximately 19 years old. Features of the home include a finished basement, central air conditioning, two fireplaces, a garage containing 958 square feet of building area, and an inground swimming pool.¹ The property has an 87,120 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables

¹ Additional details not contained within appellant's grid have been taken from the property record card submitted by the board of review.

consist of two-story dwellings of brick or stone exterior construction ranging in size from 4,482 to 5,994 square feet of living area. The homes are 12 to 28 years old. Each dwelling has central air conditioning, one to four fireplaces, a basement with three having finished area, and a garage ranging in size from 750 to 1,066 square feet of building area. Comparable #2 also has a detached garage of unknown size. The comparables have improvement assessments ranging from \$217,463 to \$312,843 or from \$46.24 to \$57.43 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$253,550 or \$51.15 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 \$383,292. The subject property has an improvement assessment of \$325,967 or \$65.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property. Comparable #3 is the same as appellant's comparable #4. The comparables consist of two-story dwellings of brick and stone, brick and Dryvit, or stone and wood siding exterior construction that were built from 2003 to 2008. The homes range in size from 4,571 to 5,554 square feet of living area. Each dwelling has central air conditioning, two or four fireplaces, a basement with finished area, and a garage ranging in size from 962 to 1,188 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$294,459 to \$370,378 or from \$57.43 to \$66.69 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

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 parties submitted a total of seven equity comparables, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in size and/or features. Nevertheless, the Board has given reduced weight to appellant's comparables #1 and #3 due to their larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with the board of review's comparables, which are more similar to the subject in dwelling size and most features, despite all but one of the comparables lack an inground swimming pool. These comparables had improvement assessments that ranged from \$217,463 to \$370,378 or from \$46.24 to \$66.69 per square foot of living area. The subject's improvement assessment of \$325,967 or \$65.76 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best

comparables for differences, 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:

November 22, 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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