



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

APPELLANT: Roman Daczkewycz
DOCKET NO.: 20-02717.001-R-1
PARCEL NO.: 15-24-306-053

The parties of record before the Property Tax Appeal Board are Roman Daczkewycz, 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: \$100,972
IMPR.: \$142,753
TOTAL: \$243,725

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 split-level dwelling¹ of brick exterior construction with 3,449 square feet of above grade living area. The dwelling was constructed in 1966 and is approximately 54 years old. Features of the home include a partial basement with finished area and a finished lower level, for a total of 1,500 square feet of finished area below grade. The home has central air conditioning, three fireplaces, an attached 644 square foot garage, a hot tub, and a 216 square foot stable. The property has an approximately 84,613 square foot site and is located in Riverwoods, Vernon Township, Lake County.

¹ The parties differ regarding the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review, which contains a sketch showing a lower level and was not refuted by the appellant in written rebuttal.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 0.19 of a mile to 1.41 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with split-level or 2-story² homes of brick or wood siding exterior construction ranging in size from 3,118 to 3,694 square feet of above grade living area. The dwellings range in age from 52 to 59 years old. Three homes each have a finished lower level ranging in size from 864 to 1,116 square feet of below grade finish and comparable #4 has a walkout basement with 1,206 square feet of below grade finished area. Three homes each have central air conditioning and each home features two or three fireplaces and an attached garage ranging in size from 638 to 830 square feet of building area. The comparables have improvement assessments ranging from \$113,138 to \$124,473 or from \$33.70 to \$39.43 per square foot of above grade living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,725. The subject property has an improvement assessment of \$142,753 or \$41.39 per square foot of above grade living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from 0.33 of a mile to 1.06 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with split-level or 2-story³ homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,362 to 3,584 square feet of above grade living area. The dwellings were built from 1957 to 1979 with comparables #1 and #4 having effective ages of 1978 and 1977, respectively. Three homes each have a basement, two of which have 913 or 914 square feet of below grade finished area; one home has a crawl space foundation; and one home has a reported unfinished lower level. Each home has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 592 to 1,392 square feet of building area. Comparable #1 also has a 480 square foot detached garage. The comparables have improvement assessments ranging from \$155,918 to \$236,328 or from \$45.51 to \$70.29 per square foot of above grade living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The appellant 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.

² The appellant reported three of these comparables as each having a lower level indicating these properties are split-level homes.

³ Comparable #3 is reported to be a 1-story home but the board of review's grid analysis describes different ground floor and total above ground living areas indicating this property is a 2-story home. Comparable #4 is reported to be a 2-story home but the grid analysis describes a lower level indicating this property is a split-level home.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparable #2, which are located more than one mile from the subject. Moreover, the board of review's comparable #2 has a crawl space foundation compared to the subject's basement and lower level. The Board also gives less weight to the board of review's comparables #4 and #5, which lack finished below grade living area which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4 and the board of review's comparables #1 and #3, which are relatively similar to the subject in dwelling size, age, location, design, and most features, although these comparables lack a hot tub and/or a stable that are features of the subject and have from 864 to 1,206 square feet of below grade living area compared to the subject's superior 1,500 square feet of below grade living area, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$113,138 to \$204,661 or from \$34.75 to \$59.01 per square foot of above grade living area. The subject's improvement assessment of \$142,753 or \$41.39 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 appropriate adjustments to the best comparables for differences from the subject, such as below grade living area and hot tub and stable amenities, 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: January 17, 2023



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

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