



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

APPELLANT: Katarzyna Mariusz Klimczuk  
DOCKET NO.: 20-02919.001-R-1  
PARCEL NO.: 16-36-120-029

The parties of record before the Property Tax Appeal Board are Katarzyna Mariusz Klimczuk, the appellant; 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:** \$63,662  
**IMPR.:** \$180,223  
**TOTAL:** \$243,885

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 2-story dwelling of stucco exterior construction with 3,519 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement with 325 square feet of finished area, central air conditioning, two fireplaces, and a 525 square foot garage. The property has an approximately 10,950 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales. The comparables are located from 0.17 to 0.83 of a mile from the subject and two comparables are within the same assessment neighborhood code as the subject. The parcels range in size from 9,780 to 15,860 square feet of land area and are improved with 2-story homes of brick or dryvit exterior construction ranging in size from 3,039 to 4,398 square feet of living area. The dwellings were built from 1967 to 2001. Each

home has a basement with 484 to 1,841 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 504 square feet of building area. The comparables sold from May 2019 to February 2020 for prices ranging from \$570,000 to \$799,895 or from \$153.48 to \$245.37 per square foot of living area, land included.

In support of the assessment inequity argument the appellant submitted information on four equity comparables. The comparables are located from 0.03 to 0.57 of a mile from the subject and three comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,210 to 3,525 square feet of living area. The dwellings were built from 1942 to 1970. Each home has a basement, two of which have either 1,003 or 1,400 square feet of finished area. Other features include central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 505 square feet building area. The comparables have improvement assessments ranging from \$129,445 to \$165,685 or from \$38.23 to \$47.00 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$155,000 or \$44.08 per square foot of living area and in the subject's total assessment to \$218,662 which would reflect a market value of \$656,052 or \$186.43 per square foot of living area, including land, at 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 \$243,885. The subject's assessment reflects a market value of \$732,607 or \$208.19 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. The subject has an improvement assessment of \$180,223 or \$51.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparable #3 is the same property as the appellant's comparable #2. The comparables are located from 0.17 to 0.86 of a mile from the subject and three comparables are within the same assessment neighborhood code as the subject. The parcels range in size from 9,010 to 31,720 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and stucco exterior construction ranging in size from 3,125 to 3,568 square feet of living area. The dwellings were built from 1925 to 2001, with the three oldest homes having effective ages of 1946, 1961, and 1981. Each home has a basement with 818 to 1,322 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 391 to 512 square feet of building area. The comparables sold from February to October 2019 for prices ranging from \$799,895 to \$855,000 or from \$236.83 to \$266.85 per square foot of living area, including land.

The board of review also submitted information on three equity comparables. The comparables are located from 0.09 to 0.12 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,322 to 3,634 square feet of living area. The dwellings were built in 1976 or 1979. Each home has a basement with 578 to 1,435 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 420

to 598 square feet of building area. The comparables have improvement assessments ranging from \$178,043 to \$190,158 or from \$52.33 to \$56.62 per square foot of living area.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends in part that 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 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 eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #3, the appellant's comparable #3, and the board of review's comparables #2, #4, and #5, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 and the board of review's comparable #1, which are relatively similar to the subject in dwelling size, location, and features and are more similar to the subject in age than other comparables in this record although the subject is a newer home than the best comparables. These most similar comparables sold from May to July 2019 for prices ranging from \$570,000 to \$855,000 or from \$187.56 to \$266.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$732,607 or \$208.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity with regard to the improvement 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 improvement assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar in age to the subject than other comparables in this record and/or located in a different assessment neighborhood than the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments ranging from \$178,043 to \$190,158 or from \$52.33 to \$56.62 per square foot of living area. The subject's improvement assessment of \$180,223 or \$51.21 per square foot of living area is within the range established by the best comparable sales in terms of total improvement assessment and below the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement 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:

August 23, 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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