



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

APPELLANT: Matt Krawiec
DOCKET NO.: 20-02964.001-R-1
PARCEL NO.: 12-20-406-022

The parties of record before the Property Tax Appeal Board are Matt Krawiec, 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: \$88,419
IMPR.: \$62,673
TOTAL: \$151,092

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 dwelling of vinyl siding exterior construction with 1,386 square feet of above ground living area.¹ The dwelling was constructed in 1960 and is approximately 60 years old. Features of the home include a finished lower level, an unfinished partial basement, central air conditioning, two fireplaces and a 528 square foot garage. The property has an approximately 12,090 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same assessment neighborhood code as the subject. The appellant reported

¹ The Board finds the best description of the subject dwelling is found in the subject's property record card presented by the board of review.

the comparables are improved with split-level dwellings of brick or wood siding exterior construction ranging in size from 1,475 to 1,593 square feet of above ground living area. The dwellings are 53 or 62 years old. The comparables each have a lower level, with one having finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 462 to 525 square feet of building area. The comparables have improvement assessments that range from \$44,726 to \$58,556 or from \$28.08 to \$38.70 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$48,232 or \$34.80 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,092. The subject property has an improvement assessment of \$62,673 or \$45.22 per square foot of above ground living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of brick and wood siding exterior construction ranging in size from 1,329 to 1,394 square feet of above ground living area. The dwellings were built from 1959 to 1964 with comparable #5 having a reported effective age of 1996. The comparables each have a finished lower level and a partial basement with one basement finished with a recreation room. Four comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 286 to 588 square feet of building area. The comparables have improvement assessments that range from \$72,078 to \$80,390 or from \$52.73 to \$58.73 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's three comparables due to their lack of a partial unfinished basement and/or their lack of a finished lower level, both of which are features of the subject. The Board has given reduced weight to board of review comparable #1 due to its partial basement having a recreation room, unlike the subject's unfinished partial basement. The Board has also given less weight to board of review comparable #5 due to its newer effective age and lack of central air conditioning, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4, which are overall most similar to the subject in dwelling size, design, age and features. These comparables have improvement assessments that range from \$72,078 to \$74,382

or from \$52.73 to \$54.94 per square foot of above ground living area. The subject's improvement assessment of \$62,673 or \$45.22 per square foot of above ground living area falls below the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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:

December 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Matt Krawiec, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085