



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

APPELLANT: Bruce and Barbara Kukowski
DOCKET NO.: 20-03094.001-R-1
PARCEL NO.: 14-31-302-009

The parties of record before the Property Tax Appeal Board are Bruce and Barbara Kukowski, the appellants, 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 **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: \$64,424
IMPR.: \$134,653
TOTAL: \$199,077

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 3,321 square feet of living area. The dwelling was constructed in 1967 and is approximately 53 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 484 square foot garage. The property has an approximately 28,105 square foot site and is located in Barrington, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 21,544 to 40,724 square feet of land area and are improved with two-story homes of brick exterior construction ranging in size from 2,726 to 4,068 square feet of living area. The dwellings are either 51 or 53 years old. Each home has an unfinished basement, one of which is

a walkout basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 909 square feet of building area. The comparables sold from June 2019 to April 2020 for prices ranging from \$410,000 to \$661,250 or from \$150.40 to \$171.61 per square foot of living area, including land.

As part of the appeal, the appellants also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-08646.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$197,340 based on the evidence submitted by the parties.

Based on the 2020 market value evidence, the appellants requested a reduced total assessment of \$179,693 or a market value of approximately \$539,133 or \$162.34 per square foot of living area, including land, when using 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 \$206,577. The subject's assessment reflects a market value of \$620,538 or \$186.85 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0088 was applied to non-farm properties in Ela Township.

In support of its contention of the correct assessment for tax year 2020, the board of review submitted information on seven comparable sales, together with a map depicting the locations of the comparables in relation to the subject with notes explaining that the subject is a lakefront site whereas only one of the board of review's comparables is a lakefront site. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 19,960 to 33,339 square feet of land area and are improved with two-story homes of brick, frame, or brick and frame exterior construction ranging in size from 2,938 to 3,588 square feet of living area. The dwellings were built from 1967 to 1970 with comparable #5 having an effective age of 1971. Each home has an unfinished basement, two of which are walkout basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 616 square feet of building area. The comparables sold from August 2018 to July 2020 for prices ranging from \$560,000 to \$745,000 or from \$185.78 to \$216.05 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-08646.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$197,340. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0088 was applied in Ela Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$199,077, which is less than the 2020 assessment of the subject property of \$206,577.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #4 due to significant differences from the subject in dwelling size. The Board gives less weight to the appellants' comparable #1 and the board of review's comparables #3 and #5, which each have a walkout basement that is not a feature of the subject. The Board also gives less weight to the board of review's comparables #1 and #7 which sold less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable #3 and the board of review's comparables #2, #4, and #6, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from November 2019 to July 2020 for prices ranging from \$600,000 to \$745,000 or from \$171.61 to \$207.64 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$598,008 or \$180.07 per square foot of living area, land included, which is just below the range of the best comparable sales in terms of overall value and within the range on a price per square foot basis. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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: June 21, 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

Bruce and Barbara Kukowski, 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