



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

APPELLANT: Paul Makowiecki
DOCKET NO.: 20-03248.001-R-1
PARCEL NO.: 14-05-102-003

The parties of record before the Property Tax Appeal Board are Paul Makowiecki, 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 **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: \$30,702
IMPR.: \$140,235
TOTAL: \$170,937

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 single-family dwelling of brick with siding exterior construction with 3,963 square feet of living area. The dwelling was constructed in 1986 and has an effective age of 1992 or approximately 28 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an attached 852 square foot garage. The property has a 40,609 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation of the subject property as the basis of the appeal. In support of the argument, the appellant completed the Section V grid analysis of the appeal petition with data on four comparable sales located in the same assessment neighborhood code as the subject. The parcels range in size from 39,448 to 89,190 square feet of land area and feature two-story dwellings of either brick, wooding siding or brick and wood siding exterior construction. The homes were 27 to 34 years old and range in size from 3,192 to 4,682 square

feet of living area. Each comparable has a basement, two of which have finished areas. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 736 to 976 square feet of building area. The comparables sold from November 2017 to October 2019 for prices ranging from \$435,000 to \$520,000 or from \$111.06 to \$147.41 per square foot of living area, including land.

As part of the appeal, the appellant 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 19-03530.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$169,446 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduced total assessment of \$168,317 or a market value of approximately \$505,000 or \$127.43 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 \$190,543. The subject's assessment reflects a market value of \$572,373 or \$144.43 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 five comparable sales. The comparables are located in the same assessment neighborhood code as the subject. The parcels range in size from 40,750 to 81,520 square feet of land area and feature two-story dwellings of either brick or wooding siding exterior construction. The homes were 26 to 35 years old and range in size from 3,536 to 4,157 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 737 to 948 square feet of building area. Comparables #2, #4 and #5 each have a pool amenity. The comparables sold from March 2019 to October 2020 for prices ranging from \$557,500 to \$712,500 or from \$134.11 to \$189.29 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant outlined differences between the subject property and the comparables presented by the board of review and provided photographic evidence to support the assertions such as pool and finished basement amenities of the properties along with a lake location. Board of review comparable #1 is on a lake and has a finished basement including a kitchen. Board of review comparables #2, #4 and #5 each have pools and comparable #5 is also located on a lake. Comparable #3 is of all brick construction and newer than the subject having been built in 1994 with a finished basement.

Conclusion of Law

The appellant contends 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, 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. 19-03530.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$169,446. 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 \$170,937, which is less than the 2020 assessment of the subject property of \$190,543.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine sales comparables submitted by the parties to support their respective arguments. The Board given reduced weight to appellant's comparable #4 and board of review comparables #2, #3 and #4, each of which have a pool which is not a feature of the subject property. Additionally, appellant's comparable #4 reflects a dated sale from 2017, not likely to be indicative of the subject's estimated market value in 2020. On the market value evidence, the Board recognizes properties reflect varying degrees of similarity to the subject, but that the subject is the largest of the best five comparable sales in the record. These properties sold from May 2019 to October 2020 for prices ranging from \$435,000 to \$712,500 or from \$120.48 to \$189.29 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$513,479 or \$129.57 per square foot of living area, land included, which is within the range of the best comparable sales in terms of overall value and on a 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: January 18, 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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COUNTY

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