



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

APPELLANT: Thomas Balicki
DOCKET NO.: 20-03254.001-R-1
PARCEL NO.: 15-34-100-039

The parties of record before the Property Tax Appeal Board are Thomas Balicki, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$25,525
IMPR.: \$73,515
TOTAL: \$99,040

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 condominium unit with wood siding exterior construction containing 1,800 square feet of living area. The dwelling was built in 1979 and features a partially finished basement, central air conditioning, a fireplace, and an attached garage with 440 square feet of building area. The property is located in Deerfield, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story condominium units of wood siding exterior construction that range in size from 1,788 to 1,944 square feet of living area. The dwellings were built from 1978 to 1981. The comparables each feature a basement, one with finished area. Each comparable has central air conditioning and an

attached garage containing 440 square feet of building area. One comparable has a fireplace. The comparables sold from May to July 2019 for prices ranging from \$257,000 to \$308,000 or from \$143.74 to \$158.44 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,746.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,040. The subject's assessment reflects a market value of \$297,507 or \$165.28 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. In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story condominium units with wood siding exterior construction each containing 1,800 square feet of living area. The dwellings were built in 1978 or 1979. Each comparable features a basement, two with finished area. Each comparable also has central air conditioning and an attached garage containing 440 square feet of building area. Two comparables each have a fireplace. The comparables sold from March 2019 to August 2020 for prices ranging from \$298,000 to \$318,000 or from \$165.56 to \$176.67 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment remain unchanged.

Conclusion of Law

The appellant contends 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 Board finds the parties submitted a total of nine comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #2, #3, and #4, along with board of review comparables #1, #2, and #3 based on each of these comparables lacking a finished basement area, dissimilar to the subject's partially finished basement.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparables #4 and #5 which are virtually identical to the subject in age, dwelling size, finished basement area, garage size, and other features, with the exception that appellant's comparable #1 lacks a fireplace which is a feature of the subject dwelling. These three nearly identical comparables sold from April 2019 to May 2020 for prices ranging from \$272,000 to \$318,000 or from \$151.11 to \$176.67 per square foot of living area. The subject's assessment reflects a market value of \$297,507 or \$165.28 per square foot of living area which falls within the range established by the best comparable sales in this record, both in terms of overall market value and on a per square foot of living area basis. On this record, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction is warranted.

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

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COUNTY

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