



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

APPELLANT: Erwin Borowsky
DOCKET NO.: 20-03446.001-R-1
PARCEL NO.: 15-17-401-003

The parties of record before the Property Tax Appeal Board are Erwin Borowsky, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$50,312
IMPR.: \$153,753
TOTAL: \$204,065

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,895 square feet of living area. The dwelling was built in 1988 but has an effective construction date of 1991. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace and an attached garage with 405 square feet of building area. The property has a 12,995 square foot site located in Buffalo Grove, 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 improved with two-story dwellings of frame exterior construction built from 1988 to 1990 with 3,378 or 3,405 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning, and an attached garage with 405 square feet of building area. Three comparables each have one

fireplace. The comparables have sites ranging in size from 12,200 to 16,519 square feet of land area and are located within approximately .22 of one mile from the subject property. These properties sold from April 2019 to June 2020 for prices ranging from \$473,000 to \$530,000 or from \$138.91 to \$156.90 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$196,029.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,065. The subject's assessment reflects a market value of \$612,992 or \$157.38 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 improved with two-story dwellings of wood siding or brick and wood siding exterior construction built from 1988 to 1992 and range in size from 3,378 to 3,890 square feet of living area. Each comparable has a full basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 405 to 800 square feet of building area. The comparables have sites ranging in size from 10.030 to 22,760 square feet of land area and are located from approximately .20 to .58 of one mile from the subject property. These properties sold from May 2019 to September 2020 for prices ranging from \$570,000 to \$650,000 or from \$167.10 to \$186.17 per square foot of living area, including land.

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 record contains nine comparable sales submitted by the parties to support their respective positions. Each comparable is improved with a dwelling that is smaller than the subject dwelling suggesting each would require an upward adjustment for size. The comparables are improved with dwellings relatively similar to the subject in age, style and features with the exception that four have unfinished basements suggesting upward adjustments to these properties would be appropriate to make them more equivalent to the subject for this feature. The comparables most similar to the subject property in dwelling size include board of review comparable sales #1, #4 and #5, that contain from 3,486 to 3,890 square feet of living area. These three comparables sold from May 2019 to July 2020 for prices ranging from \$625,000 to \$650,000 or from \$167.10 to \$186.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,992 or \$157.38 per square foot of living area, including land, which is below the range established by the comparable sales in this record improved with homes most similar to the subject dwelling in size. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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

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 17, 2023



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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