



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

APPELLANT: Richard Jaworski
DOCKET NO.: 20-03574.001-R-1
PARCEL NO.: 11-36-201-064

The parties of record before the Property Tax Appeal Board are Richard Jaworski, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. 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: \$90,322
IMPR.: \$159,653
TOTAL: \$249,975

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 two-story dwelling of brick and wood siding exterior construction with 3,445 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 904 square foot garage. The property has a 7,180 square foot site and is located in Lake Forest, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .11 of a mile from the subject property. The comparables have sites that range in size from 7,270 to 7,910 square feet of land area. The

appellant reported the comparables are improved with one-story¹ or two-story dwellings of brick and wood siding exterior construction ranging in size from 2,875 to 3,199 square feet of living area. The dwellings were built from 1997 to 2000. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage containing either 462 or 484 square feet of building area. The comparables sold in October 2019 or July 2020 for prices ranging from \$513,000 to \$680,000 or from \$160.36 to \$221.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$212,856, which would reflect a market value of \$638,632 or \$185.38 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 \$249,975. The subject's assessment reflects a market value of \$750,901 or \$217.97 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 three comparable sales with the same assessment neighborhood code as the subject and located within .14 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 6,980 to 8,240 square feet of land area. The board of review reported the comparables are improved with one-story² or two-story dwellings of wood siding, or wood siding and brick exterior construction ranging in size from 2,913 to 3,287 square feet of living area. The dwellings were built from 1995 to 2000. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage containing 462 or 484 square feet of building area. The comparables sold from October 2019 to November 2020 for prices ranging from \$680,000 to \$750,000 or from \$217.52 to \$257.47 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 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 five suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable #3 due to its smaller dwelling size when compared to the subject.

¹ The appellant's comparables #2 and #3 have ground floor areas of 1,015 and 879 square feet with above ground areas of 3,027 and 2,875 square feet, respectively, suggesting these are part two-story dwellings.

² The board of review reported that its comparable #3/appellant's comparable #2 has a ground floor area of 1,015 square feet with above ground area of 3,072 square feet, suggesting this is a part two-story dwelling.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common comparable. The Board finds these comparables are relatively similar to the subject in location, design, age and some features. However, these four comparables have somewhat smaller dwelling sizes and smaller garage sizes, when compared to the subject. Nevertheless, the comparables sold from October 2019 to November 2020 for prices ranging from \$513,000 to \$750,000 or from \$160.36 to \$257.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$750,901 or \$217.97 per square foot of living area, including land, which falls slightly above the overall market value range established by the best comparables in the record but within the range on a price per square foot basis. The subject's higher overall market value appears to be justified given its larger dwelling size and larger garage size. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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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