



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

APPELLANT: Paul Stankiewicz
DOCKET NO.: 20-03700.001-R-1
PARCEL NO.: 15-13-304-005

The parties of record before the Property Tax Appeal Board are Paul Stankiewicz, 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: \$65,701
IMPR.: \$99,288
TOTAL: \$164,989

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 2,385 square feet of living area with features that include a partial basement partially finished, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The dwelling was constructed in 1969. The property has a 19,600 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,436 to 2,801 square feet of living area. The dwellings were built from 1965 to 1975. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 456 to 529 square feet of building

area. The comparables were located from approximately .02 to .92 of one mile from the subject property with sites ranging in size from 19,600 to 21,780 square feet of land area. The sales occurred from December 2018 to July 2020 for prices ranging from \$366,500 to \$485,000 or from \$142.05 to \$189.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$140,527.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,989. The subject's assessment reflects a market value of \$495,611 or \$207.80 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 1.5-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,000 to 2,762 square feet of living area. The comparables were built from 1964 to 1977. Each comparable has a full or partial basement with one having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 460 to 552 square feet of building area. The comparables were located from approximately .30 to .90 of one mile from the subject property with sites ranging in size from 20,040 to 22,650 square feet of land area. The sales occurred from February 2019 to August 2020 for prices ranging from \$465,000 to \$612,000 or from \$209.55 to \$235.87 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 ten comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #4 due to differences from the subject dwelling in size. Similarly, the Board gives less weight to board of review comparable sales #1, #4 and #5 due to differences from the subject dwelling in size. The Board also gives less weight to appellant's comparable sale #3 as the price is an outlier in relation to the remaining sales in the record. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5 as well as board of review comparable sales #2 and #3. These comparables sold for prices ranging from \$410,000 to \$605,000 or from \$168.03 to \$235.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$495,611 or \$207.80 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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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COUNTY

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