



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

APPELLANT: John Borowiec
DOCKET NO.: 20-04258.001-R-1
PARCEL NO.: 11-35-202-024

The parties of record before the Property Tax Appeal Board are John Borowiec, 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: \$57,840
IMPR.: \$205,704
TOTAL: \$263,544

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 wood siding exterior construction with 4,798 square feet of living area.¹ The dwelling was constructed in 1964 and has an effective year built of 1990. Features of the home include a basement, central air conditioning, three fireplaces and an 886 square foot garage. The property has an approximately 43,781 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 five comparable sales located from 0.58 of a mile to 2.55 miles from the subject property. The comparables have sites that range in size from 16,039 to

¹ The Board finds the best description of the subject's dwelling size was found in the property record card, submitted by the board of review, which includes a sketch with dimensions of the subject dwelling. The appellant did not refute the subject's dwelling size as reported by the board of review.

73,954 square feet of land area and are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,552 to 4,830 square feet of living area. The dwellings were built from 1972 to 2004 with comparable #1 having an effective year built of 1977. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 646 to 1,033 square feet of building area. Comparable #5 has 269 square feet of finished attic area. The properties sold from February 2019 to July 2020 for prices ranging from \$505,000 to \$710,000 or from \$142.17 to \$153.66 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$242,526 which reflects a market value of \$727,651 or \$151.66 per square foot of living area, land included, when applying 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 \$263,544. The subject's assessment reflects a market value of \$791,661 or \$165.00 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 four comparable sales located from 0.49 of a mile to 3.57 miles from the subject property. The comparables have sites that range in size from 37,900 to 155,240 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 4,219 to 5,226 square feet of living area. The homes were built from 1972 to 2008 with comparables #1 and #4 having effective ages of 1987 and 1979, respectively. Three comparables have a basement and one comparable has a lower level. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 720 to 1,080 square feet of building area. Comparable #4 has a greenhouse. The properties sold from March 2018 to August 2019 for prices ranging from \$760,000 to \$949,000 or from \$173.79 to \$186.05 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted nine comparable sales for the Board's consideration. The Board finds that neither parties' comparables are particularly similar to the subject in location, site size, age and/or dwelling size. Nevertheless, the Board gives less weight to appellant comparables #1, #2, #3 and #5 along with board of review comparables #2, #3 and #4 which are less similar to the subject in age/effective age, are located more than 3.50 miles from the subject and/or sold in 2018, less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be appellant comparable #4 and board of review comparable #1 which sold proximate to the assessment date at issue and are generally similar to the subject in age, site size and design. These two best comparables sold in May 2019 and July 2020 for prices of \$598,000 and \$795,000 or \$148.83 and \$186.05 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$791,661 or \$165.00 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: _____

February 21, 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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