



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

APPELLANT: Edmund Marciniac
DOCKET NO.: 20-04360.001-R-1
PARCEL NO.: 11-14-401-016

The parties of record before the Property Tax Appeal Board are Edmund Marciniac, 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: \$71,789
IMPR.: \$93,517
TOTAL: \$165,306

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 one-story dwelling of frame and brick exterior construction with 2,696 square feet of living area. The dwelling was constructed in 1974. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,062 square foot garage. The property has an 84,982 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted the Multiple Listing Service (MLS) sheet on one property and a grid analysis with information on four comparable sales located from 0.50 of a mile to 1.25 miles from the subject property. The comparables have sites that range in size from 39,705 to 150,718 square feet of land area and are improved with one-story dwellings of frame, brick or frame and brick exterior construction that range in size from 2,190 to 2,810 square feet of living area. The

dwellings were built from 1970 to 1983. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and one or two garages ranging in size from 483 to 1,122 square feet of combined building area. Comparable #1 includes an inground swimming pool and a screened in pool house as disclosed in its MLS sheet. The properties sold from December 2018 to May 2019 for prices ranging from \$402,500 to \$450,000 or from \$149.47 to \$195.65 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$158,150 which reflects a market value of \$474,497 or \$176.00 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 \$165,306. The subject's assessment reflects a market value of \$496,564 or \$184.19 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 0.09 of a mile to 1.25 miles from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables have sites that range in size from 39,700 to 111,950 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 2,190 to 3,041 square feet of living area. The homes were built from 1956 to 1983. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 480 to 1,881 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from February 2019 to August 2020 for prices ranging from \$402,500 to \$655,000 or from \$169.74 to \$215.39 per square foot of living area, land included.

The board of review submitted handwritten comments, critiquing two of the appellant's comparables as being sold in 2018. 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 record contains six comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparables #1 and #3/board of review #4 along with board of review comparable #2 which differ from the subject in age, finished basement, dwelling size and/or presence of an inground pool, a feature lacking in the subject property.

The Board finds the best evidence of market value to be the remaining three comparables which are more similar to the subject in age, design, dwelling size and features but have varying degrees of similarity to the subject in terms of location, site size and garage size. These comparables sold from December 2018 to August 2020 for prices ranging from \$405,000 to \$655,000 or from \$169.74 to \$215.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,564 or \$184.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering 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



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 15, 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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