



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

APPELLANT: Greg Szymanski
DOCKET NO.: 20-04941.001-R-1
PARCEL NO.: 11-03-102-028

The parties of record before the Property Tax Appeal Board are Greg Szymanski, 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: \$76,113
IMPR.: \$222,646
TOTAL: \$298,759

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 2-story dwelling of brick exterior construction with 5,052¹ square feet of living area. The dwelling was built in 1991. Features of the home include an unfinished basement, central air conditioning, four fireplaces, a 934 square foot garage, a 952 square foot inground pool, and a hot tub. The property has an approximately 46,764 square foot site and is located in Waukegan, 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 located within 0.20 of a mile from the subject. The comparables have sites that range in size from 44,908 to 53,568 square feet of land area. The appellant reported that the comparables are improved with 2-story dwellings ranging

¹ The parties disagree as to the subject's dwelling size; however, the Board finds the best evidence of the subject was found in the property record card presented by the board of review and unrefuted by the appellant.

in size from 4,214 to 5,657 square feet of living area. The dwellings were built from 1991 to 2006 with comparable #1 having an effective year built of 1996. Each comparable has a basement with one being a walkout style and having finished area², central air conditioning, two or three fireplaces, and an 891 to 1,004 square foot garage. Comparable #2 has an inground pool and hot tub. The properties sold from January to September 2019 for prices ranging from \$789,000 to \$969,900 or from \$144.30 to \$187.23 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$298,759 which reflects a market value of \$897,444 or \$177.64 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 located within 0.24 of a mile from the subject. Board of review comparables #2 and #3 are the same properties as appellant comparables #3 and #2, respectively, which were described previously. Comparable #1 has a site with 43,680 square feet of land area and is improved with a 2-story dwelling of wood siding exterior construction with 4,113 square feet of living area. The dwelling was built in 1993. The comparable has an unfinished basement, central air conditioning, two fireplaces, and a 966 square foot garage. The property sold in June 2020 for a price of \$770,000 or \$187.21 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 four suggested comparable sales for the Board's consideration, which included the parties' two common comparables. The Board gives less weight to appellant comparable #2/board of review comparable #3 which differs from the subject in age and basement finish.

The Board finds the best evidence of market value to be the parties' three remaining comparables, which includes one of the parties' common comparables. These comparables are overall more similar to the subject in location, design, age, and some amenities; however, each of the comparables lacks an inground pool and a hot tub, which are features of the subject, and two comparables are smaller homes than the subject suggesting upward adjustments for these differences are necessary to make them more equivalent to the subject. The properties sold in July 2019 to June 2020 for prices ranging from \$770,000 to \$799,000 or from \$144.30 to

² The MLS listing sheet presented by the appellant disclosed appellant #2 had a finished basement.

\$189.07 per square foot of living area, land included. The subject's assessment reflects a market value of \$897,444 or \$177.64 per square foot of living area, land included, which falls above the range established by the best comparable sales in the record on an overall basis but within the range on a per square foot basis. The subject's larger estimated market value based on its assessment is logical considering its inground pool, hot tub, and/or larger dwelling size when compared to the best comparables. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

April 18, 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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