



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

APPELLANT: Jozef Witkowski
DOCKET NO.: 20-04958.001-R-1
PARCEL NO.: 07-31-307-010

The parties of record before the Property Tax Appeal Board are Jozef Witkowski, 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: \$30,560
IMPR.: \$145,714
TOTAL: \$176,274

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 ranch-style dwelling of brick exterior construction with 3,479 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, and a 1,009 square foot garage. The property has an approximately 49,250 square foot site and is located in Grayslake, Warren 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 different assessment neighborhood codes than the subject property and located from 0.72 of a mile to 3.27 miles from the subject. The comparables have sites that range in size from 11,522 to 79,279 square feet of land area. The comparables are improved with 1-story dwellings ranging in size from 2,558 to 3,511 square feet of living area. The dwellings were built from 1994 to 2002. Each comparable

is reported to have an unfinished basement, central air conditioning, and a garage ranging in size from 440 to 825 square feet of building area. Two comparables each have one fireplace. Comparable #3 has an inground pool. The properties sold from June 2018 to March 2020 for prices ranging from \$328,000 to \$570,000 or from \$126.50 to \$162.35 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 \$176,274. The subject's assessment reflects a market value of \$529,510 or \$152.20 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. Two comparables have the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3, which was previously described. Board of review comparables #1 and #2 are located within 0.31 of a mile from the subject and have sites with either 43,790 or 45,500 square feet of land area. The two comparables are improved with ranch-style dwellings of brick or wood siding exterior construction with 2,194 or 2,760 square feet of living area. The dwellings were built in 1972 or 1978 with comparable #1 having an effective year built of 1999. Each comparable has a full basement with finished area, central air conditioning, one fireplace, and a garage with 572 or 594 square feet of building area. The properties sold in January and May 2019 for prices of \$345,000 and \$432,000 or for \$157.25 and \$156.52 square foot of living area, land included, respectively. 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 five suggested comparable sales for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparable #1 which has a sale date 18 months prior to the subject's lien date and thus is less proximate in time to the January 1, 2020 assessment than the other sales in the record.

The Board finds the parties' four remaining comparables, including the parties' common comparables, have sale dates proximate in time to the subject's assessment date but have significant differences from the subject in location, lot size, basement finish, age, basement size, dwelling size, and/or other features, requiring substantive adjustments to make them more equivalent to the subject. Additionally, the parties' common comparable has an inground swimming pool which is not a feature of the subject. Nevertheless, the four properties sold from January 2019 to March 2020 for prices ranging from \$345,000 to \$570,000 or from \$126.50 to

\$162.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$529,510 or \$152.20 per square foot of living area, land included, which falls within the range established by the four comparable sales. Based on the record, 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:

May 16, 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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