



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

APPELLANT: Chris Tankiewicz
DOCKET NO.: 20-04975.001-R-1
PARCEL NO.: 06-25-107-011

The parties of record before the Property Tax Appeal Board are Chris Tankiewicz, 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: \$8,754
IMPR.: \$62,697
TOTAL: \$71,451

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 vinyl siding exterior construction with 1,460 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning and a 400 square foot garage. The property has an approximately 5,110 square foot site and is located in Grayslake, Avon 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 0.52 of a mile from the subject property. The comparables have sites that range in size from 5,985 to 10,071 square feet of land area and are improved with two-story dwellings that range in size from 1,579 to 1,724 square feet of living area. The dwellings were built from 1991 to 1996. Each comparable is

reported to have a basement with one having finished area.¹ The appellant's grid analysis failed to disclose finished basement area for its comparable properties. Each dwelling has central air conditioning and a garage with either 400 or 412 square feet of building area. Two comparables each have one fireplace. The properties sold from October 2019 to June 2020 for prices of \$228,000 and \$263,000 or from \$132.25 to \$166.56 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$61,800 which reflects a market value of \$185,419 or \$127.00 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 \$71,451. The subject's assessment reflects a market value of \$214,632 or \$147.01 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 located within 0.51 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 5,990 to 10,000 square feet of land area and are improved with one-story² or two-story dwellings of vinyl siding exterior construction that range in size from 1,548 to 1,628 square feet of living area. The homes were built in 1994 or 1996. Four comparables have a basement, with two having finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning and a garage ranging in size from 236 to 420 square feet of building area. Four comparables each have one fireplace. The properties sold from March 2019 to September 2020 for prices ranging from \$216,000 to \$263,000 or from \$139.53 to \$166.56 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 record contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant's comparables #1 and #2 which are less similar in dwelling size and lack finished basement area when compared to the subject. The Board gives less weight to board of review comparables #2, #3 and #5 which differ

¹ Appellant comparable #3 is the same property as the board of review's comparable #1 which reports the property to have finished basement area, which was not refuted by the appellant.

² The board of review's comparables #3, #4 and #5 have ground floor area of 663 square feet with above ground area of 1,628, suggesting these are part two-story dwellings.

from the subject in foundation type and/or lack finished basement area when compared to the subject property.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparables #1 and #4, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in April and October 2019 for prices of \$229,900 and \$263,000 or for \$141.22 and \$166.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,632 or \$147.01 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified, and a reduction in the subject's 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: March 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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