



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

APPELLANT: Pat Akstulewicz
DOCKET NO.: 21-01443.001-R-1
PARCEL NO.: 07-02-202-056

The parties of record before the Property Tax Appeal Board are Pat Akstulewicz, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$11,413
IMPR.: \$65,709
TOTAL: \$77,122

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 2021 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 wood siding exterior construction with 1,892 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 648 square foot garage. The property has an approximately 13,510 square foot site and is located in Waukegan¹, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity

¹ The Residential Appeal petition is internally inconsistent, reporting in Section I that the home is located in Wadsworth, Warren Township but in the grid analysis reporting its location as Waukegan. The board of review reported in the Notes on Appeal and the property record card that the subject's location was Waukegan, Warren Township; thus, the Board finds that the subject dwelling is located in Waukegan, Warren Township.

comparables located in the same assessment neighborhood code as the subject property and within 0.28 of a mile from the subject. The comparables are improved with ranch-style dwellings of wood siding exterior construction ranging in size from 1,804 to 2,177 square feet of living area. The dwellings were built from 1988 to 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 462 to 506 square feet of building area. The comparables have improvement assessments ranging from \$59,638 to \$73,363 or from \$31.86 to \$35.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$62,436 or \$33.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,847. The subject property has an improvement assessment of \$68,434 or \$36.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables² located in the same assessment neighborhood code as the subject property and within 0.22 of mile from the subject. Board of review comparable #5 is the same property as the appellant's comparable #2. The comparables are improved with tri-level or ranch-style dwellings of wood siding exterior construction ranging in size from 1,780 to 1,862 square feet of living area. The dwellings were built from 1988 to 1991. The comparables each have a basement with one having finished area and with one having a lower level. Each comparable has central air conditioning, one fireplace, and a garage with 400 or 462 square feet of building area. The comparables have improvement assessments ranging from \$61,123 to \$66,858 or from \$34.34 to \$36.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also provided a grid analysis with sales information on two comparable properties located in the same assessment neighborhood code as the subject property with varying degrees of similarity to the subject. The Board will not consider this market value information in this decision as it is unresponsive to the appellant's assessment inequity argument.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable properties for the Board's consideration, which includes one shared comparable. The Board gives less weight to the appellant's comparable #3 which is less similar to the subject in dwelling size than other comparables in this record. The

² Board of review comparable #4 is a duplicate of board of review comparable #3.

Board also gives less weight to board of review comparable #1 which has basement finish, unlike the subject, and board of review comparable #2 which has a dissimilar tri-level design, unlike the subject's ranch-style design.

The Board finds the best evidence of assessment equity to be the parties' three remaining comparables which are overall more similar to the subject in location, design, age, dwelling size, and most features. The best comparables have improvement assessments ranging from \$59,638 to \$64,666 or from \$31.86 to \$35.20 per square foot of living area. The subject's improvement assessment of \$68,434 or \$36.17 per square foot of living area falls above the range established by the best comparables in the record and is excessive. Based on this record and after consideration of appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's 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:

December 19, 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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