



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

APPELLANT: Ronald Wisniewski
DOCKET NO.: 21-01503.001-R-1
PARCEL NO.: 12-20-306-021

The parties of record before the Property Tax Appeal Board are Ronald Wisniewski, 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 **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: \$91,663
IMPR.: \$85,672
TOTAL: \$177,335

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 two-story dwelling of brick exterior construction with 2,330 square feet of living area. The dwelling was constructed in 1969. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 13,000 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .43 of a mile from the subject. The comparables have sites ranging in size from 10,400 to 13,250 square feet of land area and are improved with one-story to two-story dwellings of brick or wood siding and brick exterior construction that were built from 1962 to 1968. The dwellings range in size from 2,285 to 2,586 square feet of living area and have basements, three of which have finished area. Each

comparable has central air conditioning, one fireplace and a garage ranging in size from 441 to 562 square feet of building area. The comparables sold from June 2020 to March 2021 for prices ranging from \$365,000 to \$550,000 or from \$159.74 to \$220.46 per square foot of living area, including land. The appellant disclosed the subject property was an owner-occupied dwelling. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,335. The subject's assessment reflects a market value of \$533,338 or \$228.90 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review submitted a Final Administrative Decision from the Property Tax Appeal Board of the subject property for the 2019 tax year under Docket No. 19-06718.001-R-1 in which the subject's assessment was reduced to \$175,043. The board of review indicated that 2019 was the first year of the general assessment cycle in Shields Township, where the subject property is located. The board of review further explained that the equalization factors for Shields Township in 2020 was 1.0187 and in 2021 was 0.9945. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), if the equalizations factors for 2020 and 2021 were applied to the 2019 assessment as determined by the Property Tax Appeal Board, the resulting assessment for the 2021 tax year would be \$177,335, which is equal to the subject's 2021 total assessment.

In further support of the subject's assessment the board of review provided five comparable sales located within .51 of a mile from the subject property. These comparables have sites ranging in size from 10,400 to 13,250 square feet of land area and are improved with one-story or two-story dwellings of wood siding, brick, or brick or wood siding exterior construction that range in size from 2,132 to 2,599 square feet of living area. The dwellings were constructed from 1963 to 1975 with basements, two of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 462 to 562 square feet of building area. The sales occurred from January 2019 to October 2020 for prices ranging from \$510,000 to \$606,000 or from \$214.23 to \$241.43 per square foot of living area, land included.

Based on this evidence the board of review requested the 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06718.001-R-1 in which a decision was issued reducing the subject's assessment to \$175,043. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are in the same general assessment period and equalization factors of 1.0187 and .9945 were applied in Shields Township in 2020 and 2021, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, if the Property Tax Appeal Board's assessment as established by decision for the 2019 tax year is carried forward through the 2021 tax year subject only to the equalization factors applied in 2020 and 2021 as required by the Property Tax Code, the assessment would be \$177,335. Following the directives of section 16- 185 of the Property Tax Code results in an assessment that is equal to the assessment established in the final decision issued by the Lake County Board of Review. The Board further finds after considering the comparable sales provided by the parties, the subject's assessment is generally reflective of the property's market value as of the assessment date at issue. For these reasons the Property Tax Appeal Board finds 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:

August 22, 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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