



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

APPELLANT: Paul Makowiecki
DOCKET NO.: 21-02677.001-R-1
PARCEL NO.: 14-05-102-003

The parties of record before the Property Tax Appeal Board are Paul Makowiecki, the appellant; 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: \$30,702
IMPR.: \$140,235
TOTAL: \$170,937

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 2-story dwelling of brick and siding exterior construction with 3,963 square feet of living area. The dwelling was constructed in 1986, has an effective age of 1992, and is approximately 35 years old. Features of the home include a basement, central air conditioning, three fireplaces, and an 852 square foot garage. The property has a 40,609 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.07 of a mile to 1.31 miles from the subject. The parcels range in size from 39,450 to 85,220 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,209 to 3,989 square feet of living area. The dwellings range in age from 30 to 34 years old. Each home features a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 704 to 753 square feet of

building area. The comparables sold from May 2019 to January 2021 for prices ranging from \$474,928 to \$525,000 or from \$120.48 to \$154.25 per square foot of living area, including land.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence.

The Board takes judicial notice that this property was the subject matter of appeals before the Board for the 2019 and 2020 tax years under Docket Numbers 19-03530.001-R-1 and 20-03248.001-R-1. In those appeals, the Board issued decisions lowering the 2019 and 2020 assessments of the subject property to \$169,446 and \$170,937, respectively, based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,543. The subject's assessment reflects a market value of \$573,062 or \$144.60 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 1.00 was applied to non-farm properties in Ela Township.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.06 to 0.46 of a mile from the subject. The parcels range in size from 39,420 to 81,780 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,504 to 4,265 square feet of living area. The dwellings were built from 1989 to 2009, with the oldest home having an effective age of 1993. Each home has a basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 630 to 816 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from August 2020 to October 2021 for prices ranging from \$520,000 to \$949,900 or from \$138.10 to \$223.93 per square foot of living area, including land.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

The Board finds that the subject property was the subject matter of appeals before the Board for the 2019 and 2020 tax years under Docket Numbers 19-03530.001-R-1 and 20-03248.001-R-1 in which decision were issued based upon the evidence presented by the parties reducing the subject's assessment to \$169,446 and \$170,937, respectively. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 1.00 was applied in Ela Township in 2021. Furthermore, the decisions of the Board for the 2019 and 2020 tax years have not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$170,937, which is less than the 2021 assessment of the subject property of \$190,543.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size, age/effective age, basement finish, and/or inground swimming pool amenity. The Board gives less weight to the appellant's comparables #1 and #4, which are located more than one mile from the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #4, and #5, which are relatively similar to the subject in dwelling size, age/effective age, location, and features, although one of these comparables has a much larger site than the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. These three most similar comparables sold in August and September 2020 for prices ranging from \$520,000 to \$589,000 or from \$138.10 to \$158.39 per square foot of living area, including land. The subject's assessment of \$170,937 as reduced herein reflects a market value of \$514,096 or \$129.72 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no further reduction in the subject's assessment is justified.

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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