



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

APPELLANT: Zbigniew Matus
DOCKET NO.: 21-02912.001-R-1
PARCEL NO.: 14-03-105-015

The parties of record before the Property Tax Appeal Board are Zbigniew Matus, 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 **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: \$45,645
IMPR.: \$163,536
TOTAL: \$209,181

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 frame exterior construction with 3,287 square feet of living area. The dwelling was constructed in 2019 and is approximately 2 years old. Features of the home include a walkout basement, central air conditioning, a fireplace, and a 630 square foot garage. The property has a 14,283 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eleven equity comparables located with 0.20 of a mile from the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 3,302 to 3,560 square feet of living area. The dwellings are 2 years old and each features a basement, six of which are walkout or lookout basements. Each home has central air conditioning, a fireplace, and a garage ranging in size from 630 to 770 square feet of building area. The comparables have

improvement assessments ranging from \$124,835 to \$154,011 or from \$37.74 to \$45.60 per square foot of living area.

The appellant also completed Section IV – Recent Sale Data of the appeal petition disclosing the subject sold in August 2019 for a price of \$600,408. The appellant further disclosed the sale was not between related parties, was not due to foreclosure, and was sold by contract for deed dated January 19, 2019. The appellant disclosed the subject property was sold by the builder and was not advertised for sale.¹

The appellant submitted a brief contending that the subject's assessment reflects a higher market value than its 2019 purchase price. The appellant argued that the subject's market value as reflected by its assessment is higher than the sale prices of the comparables.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$126,246 or \$38.41 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 \$209,181. The subject property has an improvement assessment of \$163,536 or \$49.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located within 0.33 of a mile from the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,928 to 3,302 square feet of living area. The dwellings were built from 2015 to 2020. Each home features a basement, five of which are walkout or lookout basements, central air conditioning, a fireplace, and a garage ranging in size from 469 to 704 square feet of building area. The comparables have improvement assessments ranging from \$144,056 to \$164,458 or from \$49.13 to \$50.18 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the subject's neighborhood has more than 140 similar homes built between 2015 and 2020. The appellant contended that the appellant's comparables have had their assessments lowered to their sale prices following appeals. The appellant argued the board of review's comparables have assessments reflecting market values higher than their recent sale prices. The appellant also submitted a copy of the settlement statement relating to the appellant's purchase of the subject property.

Conclusion of Law

The appellant 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,

¹ The Board notes this appeal is not based on a recent sale of the subject property. Moreover, the appellant disclosed that the subject was not advertised for sale, indicating this sale was not an arm's length transaction.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twenty-one equity comparables for the Board's consideration, which are similar to the subject in dwelling size, age, location, and features. The comparables have improvement assessments that range from \$124,835 to \$164,458 or from \$37.74 to \$50.18 per square foot of living area. The subject's improvement assessment of \$163,536 or \$49.75 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed and a reduction in the subject's assessment is not 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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