



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

APPELLANT: Andrea Kaluzna
DOCKET NO.: 21-03065.001-R-1
PARCEL NO.: 16-33-108-148

The parties of record before the Property Tax Appeal Board are Andrea Kaluzna, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd in Chicago; 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: \$24,944
IMPR.: \$145,025
TOTAL: \$169,969

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 parties appeared before the Property Tax Appeal Board on October 11, 2022 via Webex virtual hearing pursuant to prior written notice dated August 10, 2023. Appearing on behalf of the appellant was attorney Jerrold H. Mayster and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review.

The subject property consists of a two-story end unit townhome dwelling of brick exterior construction with 2,360 square feet of living area. The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 400 square foot garage. The property has an approximately 4,601 square foot site and is located in the Coromandel Townhomes subdivision, Deerfield, West Deerfield 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 within 0.20 of a mile from the subject property all of which are also located in the subject's Coromandel Townhomes subdivision. The comparables have sites with 3,531 or 4,601 square feet of land area and are improved with two-story townhome dwellings of brick exterior construction with 2,244 or 2,360 square feet of living area. The dwellings were built in 1994 or 1997. Three comparables have a concrete slab foundation and one comparable has a basement. Each dwelling is an end unit townhome with central air conditioning, one fireplace and a 400 square foot garage. The properties sold from August 2018 to November 2020 for prices ranging from \$372,000 to \$435,000 or from \$165.78 to \$184.32 per square foot of living area, land included.

At hearing, Mr. Mayster argued that a total of ten townhomes in the subject's complex had been appealed, eight of which are end units like the subject and where six of these eight units received a favorable 2021 PTAB decision.¹ Based on this evidence, the appellant requested the subject's total assessment be reduced to \$138,078 which reflects a market value of \$414,275 or \$175.54 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 \$169,969. The subject's assessment reflects a market value of \$511,185 or \$216.60 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.

At hearing, Mr. Perry stated it was his belief that the six 2021 favorable PTAB decisions referenced by Mr. Mayster, were all stipulations. Mr. Perry stated that the evidence in the record for the subject property did not support an offer to stipulate, contending the subject property had been remodeled in 2014. In support of this contention, the board of review submitted a copy of the subject's property record card depicting a permit was issued in 2014 in the amount of \$14,500, which Mr. Perry characterized as significant. Mr. Perry also critiqued the appellant's comparables #3 and #4 which sold in August 2018, more than two years prior to the lien date at issue in this appeal.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.31 of a mile from the subject property and where the comparables are also located in the subject's subdivision. The comparables have sites with 3,530 or 4,600 square feet of land area and are improved with two-story townhome dwellings of brick or brick and wood siding exterior construction with either 2,244 or 2,360 square feet of living area. The homes were built in 1994 or 1995. Each comparable has a concrete slab foundation, central air conditioning, one fireplace and a 400 square foot garage. The properties sold from

¹ The Board takes notice that PTAB dockets 21-03062, 21-03063, 21-03067, 21-03068, 21-03070 and 21-03071 were each favorable PTAB decisions based on stipulated agreements and where, pursuant to Section 16-185 of the Property Tax Code, carrying forward those assessments from a 2020 prior year PTAB decision as required by statute for an owner-occupied dwelling.

May to November 2021 for prices of \$475,000 or \$519,000 or from \$211.68 to \$231.28 per square foot of living area, land included.

Mr. Perry asserted board of review comparable #2 is the best comparable in the record since it is nearly identical to the subject. He further contended board of review comparable #1 was the next best comparable since this property had a permit issued in 2014 for remodeling which totaled \$3,000. The board of review contended the best comparables in the record are the board of review's three comparable sales and the appellant's comparables #1 and #2 all of which sold proximate to the January 1, 2021 assessment date. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's permit evidence, Mr. Mayster argued that any remodeling to the subject property in 2014 had occurred in a different quadrennial assessment cycle and therefore is irrelevant. Mr. Mayster contended the board of review should have taken this permit information into consideration in the subject's assessment well before the 2021 tax year.

With respect to the board of review's comparables #1 and #2, Mr. Mayster argued that these two properties have an estimated market value based on their assessments of \$175.54 per square foot of living area, including land, which is equal to the appellant's request on a per square foot basis. Mr. Mayster asserted these two properties had their 2021 assessments reduced at the board of review level, and contended the board of review was aware of the 2021 sale prices at the time the reductions were issued.²

At hearing, the ALJ asked Mr. Perry for his explanation for this contention, to which he could not immediately respond. The ALJ requested the board of review provide the date for which the board of review reductions were issued. Via email, Mr. Perry reported to the parties that the board of review assessment reductions for its comparables #1 and #2 occurred on October 19, 2021 which compares to sale dates for these two properties of November 10, 2021 and July 12, 2021, respectively.

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 no reduction in the subject's assessment is warranted.

As an initial matter, the appellants' attorney argued that six 2021 PTAB appeals for townhomes located in the subject's subdivision which received favorable PTAB decisions should be taken into consideration in this appeal. Section 1910.67(k) of the rules of the Property Tax Appeal Board provides that:

² It appeared counsel was attempting to raise a lack of uniformity or inequity argument at hearing, which was not presented when the appeal was filed. The Property Tax Appeal Board is limited to the grounds listed in the appeal petition, as conceded by counsel. See Sec 16-180 of the Property Tax Code (35 ILCS 200/16-180)

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless: 1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part; 2) The filing requirement is specifically waived by the Board; or 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

The Board finds the evidentiary filing period for this appeal was closed on February 2, 2023 without receipt of this evidence from the appellant prior to this date nor any other rebuttal evidence. Therefore, pursuant to Section 1910.67(k), the Property Tax Appeal Board finds the argument presented by Mr. Mayster regarding the six townhome appeals represents improper new evidence being presented initially at hearing and therefore shall not be considered by the Board in its determination of the correct assessment in this appeal.³

As to the appellant's overvaluation argument, the parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 which sold in 2018, less proximate in time to the January 1, 2021 assessment date than other properties in the record. The Board finds the best evidence of market value to be appellant comparables #1 and #2 along with the board of review comparables which sold proximate to the lien date at issue in this appeal and are similar to the subject in location, age, design, dwelling size and other features. These best comparables sold from June 2020 to November 2021 for prices ranging from \$372,000 to \$519,000 or from \$165.78 to \$231.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$511,185 or \$216.60 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Therefore, after taking into consideration adjustments to the best comparables, the Board finds the subject property is not over assessed based on market value and no reduction is warranted.

As a final matter, the Board finds the board of review reduced the 2021 assessments for two of its comparable sales on October 19, 2021, despite these two properties having sold in July and November 2021, resulting in assessment levels of 25.30% and 26.60%. The Board finds the recent sales of these two properties does not support their respective 2021 reductions and that these two comparables appear to be under assessed relative to their sale prices. The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967)

³ The basis of this appeal is overassessment based on market value. The courts have ruled in Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill. App. 3d 718, 713 N.E.2d 1249 (2nd Dist. 1999) that when uniformity of assessment is the basis of appeal, the Property Tax Appeal Board would err as a matter of law if it selects as a comparable a parcel of property which has also received the same contested assessment. Furthermore, the courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. (Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979))

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:

November 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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