



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

APPELLANT: Richard Dombrowski
DOCKET NO.: 21-03626.001-R-1
PARCEL NO.: 11-16-307-034

The parties of record before the Property Tax Appeal Board are Richard Dombrowski, 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: \$99,190
IMPR.: \$142,915
TOTAL: \$242,105

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 2,616 square feet of living area. The dwelling was constructed in 1950 and has an effective age of 1990.¹ Features of the home include a basement, central air conditioning, a fireplace, and a 410 square foot garage. The property has a 10,441 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within 0.46 of a mile from the subject, two of which are within the same assessment neighborhood code as the subject. The parcels range in size from 7,463 to 16,287 square feet of land area and are improved with 2-story homes of frame or brick and frame exterior construction

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

ranging in size from 1,762 to 2,762 square feet of living area. The dwellings were built from 1947 to 2009. Each home has a basement and a garage ranging in size from 484 to 576 square feet of building area. Three homes each have central air conditioning and three homes each have a fireplace. The comparables have land assessments ranging from \$46,016 to \$126,491 or from \$4.75 to \$12.83 per square foot of land area and have improvement assessments ranging from \$48,076 to \$139,478 or from \$27.28 to \$51.18 per square foot of living area. Comparables #1 and #4 sold in May and August 2020 for prices of \$320,000 and \$530,000 or for \$152.16 and \$300.79 per square foot of living area, including land, respectively.

The appellant submitted a brief contending that the comparables are similar to the subject in location; however, the appellant explained the subject is a corner lot unlike these comparables. The appellant asserted the two comparable sales are similar to the subject in design and each has a basement like the subject.

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 \$257,630. The subject's assessment reflects a market value of \$774,827 or \$296.19 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 subject has a land assessment of \$114,715 or \$10.99 per square foot of land area and an improvement assessment of \$142,915 or \$54.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.22 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 6,475 to 8,202 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,249 to 3,145 square feet of living area. The dwellings were built from 1999 to 2007. Each home has a basement, central air conditioning, two or four fireplaces, and a garage ranging in size from 420 to 814 square feet of building area. Two homes each have finished attic area. The comparables sold from November 2019 to September 2020 for prices ranging from \$765,000 to \$1,050,000 or from \$300.76 to \$340.15 per square foot of living area, including land.

The board of review also submitted information on four equity comparables located within 0.20 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 7,000 to 11,509 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,297 to 3,145 square feet of living area. The dwellings were built from 1940 to 1999 with comparables #1 and #2 having effective ages of 1997 and 1996, respectively. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 814 square feet of building area. Three homes each have finished attic area. The comparables have land assessments ranging from \$91,164 to \$113,955 or from \$9.51 to \$13.02 per square foot of land area and improvement assessments ranging from \$145,580 to \$237,522 or from \$63.38 to \$75.97 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 argued the board of review's comparable are newer homes with more amenities and in better condition than the subject. However, the appellant acknowledged the appellant's comparables are older homes with fewer amenities than the subject, and thus, the appellant agreed the subject's improvement assessment is correct.

With respect to the subject's land assessment, the appellant asserted the subject differs from the comparables because the subject is a corner lot with a roadway island that the appellant maintains due to lack of maintenance by the village. The appellant further asserted the subject has "Historic/High Value Trees" like the appellant's comparable #1, which limit development of the subject lot, and that the appellant's comparables are located within the same "Heritage Area" as the subject.

The appellant argued the board of review's comparable sales are located in the subject's neighborhood but none are corner lots and the board of review's equity comparables are located in the subject's neighborhood but only two of these comparables are corner lots, one of which has no roadway island and one of which has no "Historic/High Value Trees."

Conclusion of Law

The appellant contends in part 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 a reduction in the subject's assessment for overvaluation is not warranted.

As an initial matter, the Board notes that the appellant argued the subject's land is worth less than comparable properties due to being a corner lot, having a roadway island, and having "Historic/High Value Trees." The Board finds the appellant has not demonstrated how these features affect the subject's market value. The appellant disclosed two of the board of review's comparables are corner lots, each with some of these features, but did not identify which comparables to allow the Board to conduct a meaningful comparative analysis of those properties with the subject. The appellant also disclosed that the appellant's comparable #1 has ""Historic/High Value Trees." The Board finds this property sold for less than the market value reflected by the subject's assessment, however, this property is an approximately 33% smaller home than the subject. Thus, the Board finds the appellant has not demonstrated these features affect the subject's market value.

The record contains a total of five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, which are approximately 33% and 20% smaller homes than the subject, respectively. The Board gives less weight to the board of review's comparable #3, which sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record.

The Board finds the best evidence of market value be the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, location, site size, and some features, although these comparables are newer homes than the subject, one home is approximately 17% larger than the subject, and one home is approximately 14% smaller than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold in June and September 2020 for prices of \$1,050,000 and \$765,000 or for \$333.65 and \$340.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$774,827 or \$296.19 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below these comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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).

With respect to land assessment inequity, the record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 and the board of review's comparables #1 and #3, which are less similar to the subject in site size than other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables #2 and #4, which are similar to the subject in site size and location. These most similar comparables have land assessments ranging from \$46,016 to \$113,955 or from \$4.75 to \$9.90 per square foot of land area. The subject's land assessment of \$114,715 or \$10.99 per square foot of land area is above the range established by the best comparables in this record and appears to be excessive. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's land assessment for assessment inequity is justified.

With respect to improvement assessment inequity, the record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparables, which are from approximately 20% to 33% smaller homes than the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #2 and the board of review's comparables, which are more similar to the subject in dwelling size, location, and some features, although three of these comparables are much newer homes than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$139,478 to \$237,522 or from \$50.50 to \$75.97 per

square foot of living area. The subject's improvement assessment of \$142,915 or \$54.63 per square foot of living area is within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment for assessment inequity 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:

April 18, 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

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