



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

APPELLANT: Stanley Jeziorski
DOCKET NO.: 21-04062.001-R-1
PARCEL NO.: 02-18-105-012

The parties of record before the Property Tax Appeal Board are Stanley Jeziorski, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$7,416
IMPR.: \$80,596
TOTAL: \$88,012

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 part one-story and part two-story¹ townhome of wood siding exterior construction with 1,639 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has an approximately 5,754 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .09 of a mile from the subject property.

¹ The subject's property record card provided by the board of review contained a schematic diagram and dimensions of the dwelling, which indicated the dwelling is a townhome that is a part one-story and a part two-story design with finished basement area, which was not refuted by the appellant.

The comparables have sites that range in size from 3,040 to 7,475 square feet of land area. The appellant reported the comparables are improved with one-story dwellings of wood frame exterior construction containing either 1,639 or 1,836 square feet of living area. The dwellings were built in 2006 or 2007. The comparables each have a basement, central air conditioning, a fireplace and a 420 or a 441 square foot garage. The comparables sold from March 2019 to January 2020 for prices ranging from \$228,000 to \$265,000 or from \$124.18 to \$161.68 per square foot of living area, including land. The appellant also submitted the listing sheet for comparable #1 which described the dwelling as a two-story end unit townhome that was rehabbed in 2019. Based on this evidence, the appellant requested the subject's assessment be reduced to \$77,025, which would reflect a market value of \$231,098 or \$141.00 per square foot of living area, including land, when using 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 \$89,917. The subject's assessment reflects a market value of \$270,427 or \$165.00 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.

In response to the appeal, the board of review submitted two separate document identified as "Assessors Summary – 02-18-015-012" and "Assessor Summary PIN# 02-18-105-012," but does not specify who prepared either document. According to the documents the subject was purchased on January 3, 2018 for \$253,000. The appellant's comparable #1 is a two bedroom, the appellant's comparable sale #2 is too old of a sale and the appellant's comparable sale #3 is used by the assessor as well. It was also noted that 1075 Inverness Dr (MLS #11171510) went under contract three weeks ago with a list price of \$289,000, and the dwelling is the same model as the subject property and if it were to sell at list price, it would equate to \$176.33 per square foot.²

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis containing information on four comparable sales that have the same assessment neighborhood code as the subject and are located within approximately .13 of a mile from the subject property. The board of review's comparables #3 and #4 are the same properties as the appellant's comparables #1 and #3, respectively. The comparables have sites that range in size from 5,570 to 7,470 square feet of land area. The board of review reported the comparables are improved with one-story³ or two-story townhomes of wood siding exterior construction with either 1,639 or 1,836 square feet of living area. The dwellings were built from 2004 to 2008. The comparables each have a basement, two of which have finished area. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from December 2019 to August 2021 for prices ranging from \$228,000 to \$287,500 or from \$124.18 to \$163.82 per square foot of

² The Board finds the board of review did not provide descriptive characteristics for the property located at 1075 Inverness Dr. to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales to the subject property. Moreover, this property has not sold and therefore will not be further addressed in this analysis.

³ The board of review's grid analysis indicated the comparables have ground floor areas ranging from 640 to 1,116 square feet with above ground areas ranging from 1,639 to 1,836 square feet, suggesting the townhomes are part one-story and part two-story designs.

living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board has given less weight to the subject's January 2018 sale, which occurred approximately 36 months prior to the lien date at issue and is thus less likely to reflect the subject's market value as of January 1, 2021.

The record contains a total of five comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #3 and the appellant's comparable #2, due to their larger dwelling sizes and/or their sale occurred 21 months prior to the lien date at issue.

The Board finds the best evidence of market value to be the parties' three remaining comparables, which includes a common sale. The Board finds these comparables sold more proximate in time to the January 1, 2021 assessment date and are overall more similar to the subject in location, dwelling size, age and some features. However, one comparable lacks finished basement area, a feature of the subject, suggesting an upward adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, the comparables sold from December 2019 to August 2021 for prices ranging from \$256,000 to \$287,500 or from \$145.87 to \$163.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$270,427 or \$165.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value, but above the range on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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: January 16, 2024



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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