



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

APPELLANT: Chris Groszczyk
DOCKET NO.: 21-04232.001-R-1
PARCEL NO.: 07-30-214-019

The parties of record before the Property Tax Appeal Board are Chris Groszczyk, 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: \$25,291
IMPR.: \$85,044
TOTAL: \$110,335

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 10,755 square foot site improved with a two-story dwelling of wood siding exterior construction that contains 3,123 square feet of living area. The dwelling was built in 1998. Features of the home include a full basement partially finished with a 1,467 square foot recreation room,¹ central air conditioning, one fireplace and an attached garage with 737 square feet of building area. The property is in Grayslake, Warren 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 improved with two-story dwellings of wood frame construction that range in size from 3,297 to 3,676 square feet of living area. The homes were built in 1996 or 1998. Each comparable has a basement, central air conditioning,

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with a 1,467 square foot recreation room, which was not refuted by the appellant in rebuttal.

one fireplace, and a garage with either 420 or 441 square feet of building area. These properties have sites ranging in size from 7,405 to 12,284 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .09 to .16 of a mile from the subject property. The sales occurred in May 2020 and August 2020 for prices ranging from \$310,000 to \$373,000 or from \$93.51 to \$101.47 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$110,335.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,049. The subject's assessment reflects a market value of \$336,989 or \$107.91 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable #4 being the same property as appellant's comparable #3.² The comparables are improved with two-story dwellings of wood siding exterior construction with either 3,023 or 3,676 square feet of living area. The homes were built in 1996 or 1998. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage with either 420 or 484 square feet of building area. These properties have sites ranging in size from 7,410 to 8,320 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .03 to .14 of a mile from the subject property. The sales occurred from April 2020 to July 2021 for prices ranging from \$373,000 to \$435,000 or from \$101.47 to \$140.56 per square foot of living area, including land.

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.

The parties submitted information on seven comparable sales to support their respective positions with one comparable being common to the parties. The Board gives less weight to board of review comparable #1 as the price of this comparable is an outlier being significantly above the next two comparables most similar to this comparable in size, appellant's comparables #1 and #2, and significantly above the price of each comparable on a per square foot of living area basis. The Board also gives less weight to appellant's comparable #3 and board of review comparables #2 through #5, which includes the common comparable sale, due to differences from the subject dwelling in size, each being approximately 18% larger than the subject home.

² The parties reported the common comparable sold for a price of \$373,000, however, the appellant reported the comparable sold in August 2020 while the board of review reported the comparable sold in April 2020. The board of review also described the comparable as having a 1,059 square foot recreation room in the basement, which was not refuted by the appellant in rebuttal.

The Board finds the record disclosed that the common comparable, appellant's comparable #3/board of review comparable #4, sold in April 2020, accepting the board of review sale date, for a price of \$373,000 or \$101.47 per square foot of living area, including land. Board of review comparables #2, #3 and #5 are practically identical to the common comparable in all respects but sold in June and July 2021, fourteen and fifteen months after the common sale, for prices ranging from \$419,000 to \$435,000, indicating the market was appreciating at a rate of approximately .8% to 1.2% per month.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, which are most similar to the subject dwelling in size. However, neither of these comparables has finished basement area as does the subject property and each has a smaller garage than the subject property suggesting each would require upward adjustments to make them more equivalent to the subject property for these characteristics. These comparables sold May 2020 and August 2020 for prices of \$310,000 and \$318,000 or from \$93.51 and \$96.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$336,989 or \$107.91 per square foot of living area, including land, which is above the prices of the two best comparable sales in this record. Based on this evidence, after considering the adjustments to the comparables for time/date of sale, the lack of finished basement area and smaller garages, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chris Groszcyk, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085