



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

APPELLANT: Patricia Popiolek
DOCKET NO.: 21-04876.001-R-1
PARCEL NO.: 11-10-405-021

The parties of record before the Property Tax Appeal Board are Patricia Popiolek, 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 **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: \$59,352
IMPR.: \$78,557
TOTAL: \$137,909

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 one-story dwelling of frame exterior construction with 1,887 square feet of living area. The dwelling was constructed in 1968 and has a reported effective age of 1974. Features of the home include a basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 19,981 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located in the same assessment neighborhood code as the subject and within .54 of a mile from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction that were built from 1960 to 1975 with reported effective ages for six of the homes ranging from 1965 to 1977. The dwellings range in size from 1,822 to 1,979 square feet

of living area and have unfinished basements as reported by the appellant. Each comparable has central air conditioning and a garage ranging in size from 420 to 748 square feet of building area. Five of the comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$69,302 to \$81,489 or from \$36.95 to \$42.10 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$73,017 or \$38.69 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 \$137,909. The subject property has an improvement assessment of \$78,557 or \$41.63 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within .49 of a mile from the subject. Board of review comparables #2 and #4 are the same properties as appellant's comparables #7 and #3, respectively. The comparables consist of one-story dwellings of frame or brick exterior construction that were built from 1965 to 1975 with reported effective ages ranging from 1969 to 1977. The dwellings range in size from 1,688 to 1,871 square feet of living area and have a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 748 square feet of building area. Board of review comparable #2/appellant comparable #7 has an inground swimming pool. The comparables have improvement assessments ranging from \$70,346 to \$77,991 or from \$41.67 to \$42.70 per square foot of living area.

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

Conclusion of Law

The taxpayer 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven equity comparables, two of which were common to both parties. The Board has given reduced weight to one of the common properties, appellant #7/board of review #2, as the unrefuted evidence indicates that this property has an inground swimming pool which is not a feature of the subject.

The Board finds the remaining ten comparables have varying degrees of similarity to the subject in age/effective age, dwelling size and most features. These comparables have improvement assessments that range from \$ 69,302 to \$76,715 or from \$36.95 to \$42.70 per square foot of living area. The subject's improvement assessment of \$78,557 or \$41.63 per square foot of

living area falls above the range established by the best comparables in this record in terms of overall value but within the range on a per-square-foot basis which is logical when giving due consideration to differences in age/effective age and/or other differences in features.

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.

Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was 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:

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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