



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

APPELLANT: Kevin Potrzeba
DOCKET NO.: 22-00842.001-R-1
PARCEL NO.: 14-01-203-014

The parties of record before the Property Tax Appeal Board are Kevin Potrzeba, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$32,097
IMPR.: \$135,064
TOTAL: \$167,161

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 2022 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 1-story dwelling of brick exterior construction with 3,117 square feet of living area. The dwelling was constructed in 1997 and is approximately 25 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage containing 779 square feet of building area. The subject property includes a site of approximately 40,500 square feet of land area located in Mundelein, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as 1-story homes of brick or wood siding exteriors ranging in size from 2,542 to 3,691 square feet of living area. The homes range in age from 36

to 43 years old. The comparables are described as each having an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 530 to 962 square feet of building area. One comparable also features a swimming pool with a bathhouse; one comparable has a gazebo; and one comparable features a greenhouse. The improvement assessments of the comparables range from \$99,400 to \$153,556 or from \$37.44 to \$41.60 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,161. The subject property has an improvement assessment of \$135,064 or \$43.33 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property information data sheet for the subject property, photos and schematic diagrams extracted from the county assessor's website for each property, along with a grid analysis with information on three equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as appellant's comparable #3. The comparables consist of 1-story dwellings with brick or brick and frame construction ranging in size from 2,667 to 3,691 square feet of living area. The homes were built in 1979 or 1994. The comparables each feature an unfinished basement, two with a walkout design. The comparables also each feature central air conditioning, one to three fireplaces, and an attached garage ranging in size from 828 to 954 square feet of building area. The comparables have improvement assessments that range from \$112,723 to \$153,556 or from \$41.60 to \$46.39 per square foot of living area.

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). 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 six equity comparables including one common comparable. The Board finds that none of the comparables are truly similar to the subject due to significant differences in dwelling size, age, differing basement style, and/or additional amenities such as a swimming pool, gazebo, or a greenhouse. Nevertheless, the Board has considered each of the comparables in the record with consideration given for appropriate adjustments needed due to differences from the subject property. The Board finds that the comparables in the record have improvement assessments ranging from \$99,400 to \$153,556 or from \$37.44 to \$46.39 per square foot of living area. The subject's improvement assessment of \$135,064 or \$43.33 per square foot of living area falls within the range established by the comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, thus, 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: February 20, 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

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