



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

APPELLANT: Ryszard Franiec
DOCKET NO.: 22-01465.001-R-1
PARCEL NO.: 15-25-301-029

The parties of record before the Property Tax Appeal Board are Ryszard Franiec, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$89,152
IMPR.: \$51,285
TOTAL: \$140,437

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 one-story dwelling of frame exterior construction with 2,013 square feet of living area. The dwelling was constructed in 1963. Features of the home include a fireplace, a greenhouse, a shed, and a 576 square foot garage. The property has a 68,825 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of brick or frame exterior construction that range in size from 1,645 to 2,365 square feet of living area. The homes were built between 1954 and 1963, with one being a recent rehab with an effective age of 1967. Each comparable has a garage ranging in size from 360 to 696 square feet of building area and three of the comparables have central air conditioning and a fireplace. The appellant's comparable #2 has both a 360 square foot attached garage and an 864 square foot

detached garage. One property also has a barn. These properties have sites ranging in size from 45,510 to 90,914 square feet of land area. Each property has the same assessment neighborhood code as the subject property, and they are located from 0.30 to 0.82 of a mile from the subject property. The sales occurred from August 2020 to May 2021 for prices ranging from \$155,000 to \$510,000 or from \$94.22 to \$227.96 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$129,490.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,437. The subject's assessment reflects a market value of \$421,353 or \$209.32 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,647 to 2,365 square feet of living area, with three being common to both parties. The board of review's comparables #2, #3, and #4 are the same as the appellant's comparables #2, #4 and #3. The homes were built from 1954 to 1984, with comparable #4 having an effective age of 1967. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 360 to 572 square feet of building area. The board of review's comparable #2 has both a 360 square foot attached garage and an 864 square foot detached garage. One of the comparables also has a barn. These properties have site ranging in size from 45,510 to 90,914 square feet of land area. Each property has the same assessment neighborhood code as the subject property, and they are located from 0.27 to 0.74 of a mile from the subject property. The sales occurred from October 2020 to May 2021 for prices ranging from \$325,000 to \$510,000 or from \$197.33 to \$276.85 per square foot of living area, including land.

The board of review noted that all four of the appellant's comparables have an inferior quality grade when compared to the subject dwelling and the appellant's comparables #1 and #2 appear to be needing repairs.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five comparable sales, with three being common to both parties, submitted by the parties to support their respective positions. The Board gives less weight to the board of

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

review's comparable #1 and the appellant's comparable #1. The subject dwelling is 21 years older than the board of review's comparable #1, while the appellant's comparable #1 appears to be an outlier in terms of sale price and its inferior condition when compared to the subject. The Board finds the best evidence of market value to be the three properties that are common to both parties, which include the board of review's comparable #2/appellant's comparable #2; board of review's comparable #3/appellant's comparable #4; and board of review's comparable #4/appellant's comparable #3. These properties are most similar to the subject in terms of size, age, and type of amenities, although two of the properties would require upward and/or downward adjustments, to account for differences in square feet of living area and an extra garage to make them more equivalent to the subject property. These most similar comparables sold for prices ranging from \$325,000 to \$510,000 or from \$197.33 to \$227.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,353 or \$209.32 per square foot of living area, including land, which is within the range established by the best comparable sales 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 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: March 26, 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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