



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

APPELLANT: Todd Michalski
DOCKET NO.: 22-01874.001-R-1
PARCEL NO.: 10-19-307-029

The parties of record before the Property Tax Appeal Board are Todd Michalski, 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: \$27,793
IMPR.: \$87,385
TOTAL: \$115,178

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 two-story dwelling of wood siding exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 462 square foot garage and an enclosed frame porch that was built in 2005.¹ The property has a 20,908 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assigned neighborhood code as the subject. Eleven comparables are located within .24 of a mile from the subject and comparable #6 has a stated

¹ Additional descriptive details of the subject not provided by the appellant have been drawn from the property record card supplied by the board of review which was not refuted by the appellant.

distance from the subject of 8.21 miles. Each comparable consists of a two-story dwelling built from 1992 to 1999. The homes range in size from 2,162 to 2,644 square feet of living area with a basement. Features include central air conditioning and a garage ranging in size from 441 to 756 square feet of building area. Eleven comparables each have a fireplace. The comparables have improvement assessments ranging from \$76,408 to \$94,158 or from \$33.18 to \$35.64 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$82,907 or \$34.66 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 \$115,178. The subject property has an improvement assessment of \$87,385 or \$36.53 per square foot of above-grade living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assigned neighborhood code as the subject and within .24 of a mile from the subject. Each comparable consists of a two-story dwelling of wood siding exterior construction built from 1996 to 1998, with comparable #1 having a reported effective age of 1998. The homes range in size from 2,342 to 2,600 square feet of living area with a basement. Features include central air conditioning, a fireplace and a garage ranging in size from 508 to 774 square feet of building area. Comparables #1, #2 and #3 each have a frame utility shed. The comparables have improvement assessments ranging from \$86,661 to \$96,645 or from \$35.64 to \$37.17 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 sixteen equity comparables for consideration by the Property Tax Appeal Board. The Board gave reduced consideration to appellant's comparable #6 based on its reported location over 8 miles from the subject. The remaining fifteen comparables are all similar to the subject in location and design as two-story dwellings with a basement. The comparables were built from 1992 to 1998 with the subject having been built in 1998, and thus being on the newer end of the available comparables with less depreciation. These fifteen homes also bracket the subject's dwelling size of 2,392 square feet as the homes range in size from 2,162 to 2,600 square feet of living area. These fifteen comparables have improvement assessments ranging from \$33.18 to \$37.17 per square foot of living area. The subject's improvement assessment of \$36.53 per square foot of living area falls within the range

established by the best comparables in this record and appears to be justified given the limited descriptive data concerning the subject as compared to these comparables. The Board recognizes that the subject has an enclosed frame porch which is not set forth as an additional improvement of any other comparable property in the record. The only other improvement described by the parties in the record is a frame utility shed as an amenity of board of review comparables #1, #2 and #3, each of which has a slightly higher improvement assessment per square foot than the subject property, despite other similarities to the subject.

Based on this record and after a thorough consideration of the similarities and/or differences between the subject and the best comparables in the record, 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:

April 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

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