



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

APPELLANT: Zbigniew Matus
DOCKET NO.: 22-02344.001-R-1
PARCEL NO.: 14-03-105-015

The parties of record before the Property Tax Appeal Board are Zbigniew Matus, the appellant; 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: \$46,845
IMPR.: \$167,837
TOTAL: \$214,682

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 2-story dwelling of frame exterior construction with 3,287 square feet of living area. The dwelling was constructed in 2019. Features of the home include a walkout basement, central air conditioning, a fireplace, and a 630 square foot garage. The property has a 14,283 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal.¹ In support of this argument the appellant submitted information on ten equity comparables located within the same assessment neighborhood code as the subject. The

¹ The Board notes the appellant also submitted an untimely amended appeal petition and evidence after certifying the original appeal petition was complete and after the original appeal petition and appellant's evidence were served on the board of review. Thus, the Board shall not further consider this amended petition and evidence. (86 Ill. Admin. Code § 1910.31(a)).

comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,954 to 4,249 square feet of living area. The dwellings were built from 2017 to 2019. Each home has a basement, five of which are walkouts and two of which are lookouts, central air conditioning, a fireplace, and a garage ranging in size from 630 to 770 square feet of building area. The comparables have improvement assessments ranging from \$128,118 to \$183,831 or from \$38.73 to \$44.32 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$139,172 or \$42.34 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 \$214,682. The subject property has an improvement assessment of \$167,837 or \$51.06 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 within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction with 3,258 or 3,302 square feet of living area. The dwellings were built from 2015 to 2020. Each home has a basement, three of which are walkouts and one of which is a lookout, central air conditioning, a fireplace, and 510 or a 630 square foot garage. The comparables have improvement assessments ranging from \$166,094 to \$170,128 or from \$50.30 to \$51.52 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review did not respond to the appellant's other grounds for appeal presented in the amended petition. The appellant further argued the subject has one of the highest assessments of the range of comparables.

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 record contains a total of fifteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #6, and #8 and the board of review's comparable #1, which are less similar to the subject in dwelling size and/or basement features.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #5, #7, #9, and #10 and the board of review's comparables #2 through #5, which are more similar to the subject in dwelling size, age, location, and features. These most similar comparables have

improvement assessments that range from \$134,540 to \$170,128 or from \$40.72 to \$51.52 per square foot of living area. The subject's improvement assessment of \$167,837 or \$51.06 per square foot of living area falls within the range established by the best comparables in this record.

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.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is 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: 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

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APPELLANT

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COUNTY

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