



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

APPELLANT: Janusz Machnicki
DOCKET NO.: 22-03193.001-R-1
PARCEL NO.: 16-29-110-020

The parties of record before the Property Tax Appeal Board are Janusz Machnicki, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$55,619
IMPR.: \$235,534
TOTAL: \$291,153

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2021 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 brick exterior construction with 3,816 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement, central air conditioning, a fireplace and a 550 square foot garage. The property has an approximately 11,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-07567.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$280,710 based on an agreement by the parties. The

appellant's attorney asserted that tax years 2021 and 2022 are within the same general assessment period.

The appellant reported in the appeal petition that the subject property had a total assessment of \$319,205 for tax year 2022.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$291,153.¹ The Notes on Appeal indicated that the township's general assessment period began in 2019 and runs through tax year 2022. It further indicated that an equalization factor of 1.0372 was applied to all non-farm property in West Deerfield Township in tax year 2022.

In an attached letter, the board of review asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket Number 21-07567.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$280,710. The board of review further explained that the subject is located in West Deerfield Township, received a general homestead exemption in 2022, and should have a 2022 assessed value of \$291,153 after the application of the 2022 equalization factor of 1.0372. Based on this evidence, the board of review requested that the subject property's assessed value be sustained.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

¹ The board of review's evidence in the form of a copy of the subject's property record card depicted that the 2022 final assessment of the subject property after equalization was \$319,205, but this figure is not reported on the "Board of Review – Notes on Appeal."

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0372 was applied in 2022. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2022 was \$291,153 despite the assertion made by the appellant in the appeal petition and as set forth on the copy of the property record card provided by the board of review that the property's total 2022 assessment was \$319,205.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the equalization factor of 1.0372.

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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APPELLANT

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