



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

APPELLANT: Roman Pieprzycki
DOCKET NO.: 23-00149.001-R-1
PARCEL NO.: 14-26-402-008

The parties of record before the Property Tax Appeal Board are Roman Pieprzycki, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$78,780
IMPR.: \$131,461
TOTAL: \$210,241

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 2023 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 stucco and brick construction with 2,843 square feet of living area. The dwelling was constructed in 1972 and is approximately 51 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace, an inground swimming pool and a 2-car garage. The property has a 3.41-acre or 136,539 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$565,000 as of January 1, 2023. The appraisal was prepared by Robert Merel, a Certified Residential Real Estate Appraiser. The intended use of the appraisal is to develop an opinion of market value for the subject in support of a tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.84 of a mile to 1.51 miles from the subject property. The comparables have sites that range in size from 40,001 to 44,867 square feet of land area and are improved with 1-story ranch style dwellings of brick or stucco and cedar exterior construction ranging in size from 2,282 to 3,226 square feet of living area. The homes range in age from 46 to 57 years old. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. Comparable #3 has an inground swimming pool. The comparables sold from March to November 2022 for prices ranging from \$575,000 to \$649,000 or from \$201.18 to \$251.97 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in room count, dwelling size, basement amenities, garage capacity and lack of an inground swimming pool arriving at adjusted sale prices of the comparables ranging from \$558,000 to \$603,500 and an opinion of market value for the subject of \$565,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,241. The subject's assessment reflects a market value of \$630,786 or \$221.87 per square foot of living area, land included, when using 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 comparables where comparable #4 is the same property as appraisal comparable #2. The properties are located from 0.52 of a mile to 1.52 miles from the subject property. The comparables have sites that range in size from 41,795 to 118,588 square feet of land area and are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 2,200 to 2,977 square feet of living area. The homes were built from 1956 to 1974 with the oldest home having an effective age of 1998. Each comparable is reported to have an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 625 to 743 square feet of building area. The comparables sold from October 2022 to July 2023 for prices ranging from \$584,000 to \$740,000 or from \$216.94 to \$334.09 per square foot of living area, land included.

The board of review also submitted two additional grid analyzes with both parties' comparables and a map depicting the proximity of the subject with both parties' comparable sales. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a 36 page brief including commentary, Multiple Listing Service (MLS) sheets, driving distance maps and photographs for each of the board of review's comparable sales. The appellant argued the appraiser completed a detailed interior and exterior

¹ Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted unadjusted raw sales. The appellant critiqued the board of review comparables arguing all four properties feature a finished basement, as depicted in their respective MLS sheets.² The appellant contended the MLS information submitted illustrates the board of review's comparable properties "contain superior amenities" relative to the subject property. The appellant noted, based on driving directions, the parties' common property was located 2.4 miles from the subject property.

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 appellant submitted an appraisal and the board of review submitted four comparable sales, one of which was also selected by the appraiser, for the Board's consideration. The Board finds it problematic that the appraiser made no adjustment to the comparables for differences in site size. The appraiser opined the "market" considers land sizes greater than 1-acre to be surplus land with no additional value, however, the report contained no documentary evidence to support this claim. The Board also finds the \$15,000 in seller paid concessions for appraisal comparable #3 were not addressed by the appraiser. For these reasons, the Board questions the credibility and reliability of the appellant's appraisal report. The Board shall, however, consider the raw sales data presented in the appraisal.

The record contains a total of six comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to appraisal comparable #1 and board of review comparables #1 and #3 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of market value to be appraisal comparables #2 and #3 along with board of review comparables #2 and #4, which includes the common property. These best comparables are more similar to the subject in location, age, design and dwelling size but present varying degrees of similarity to the subject in site size, basement amenities and presence of an inground swimming pool. These comparables sold from April 2022 to July 2023 for prices ranging from \$584,000 to \$650,000 or from \$201.18 to \$251.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$630,786 or \$221.87 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering appropriate adjustments to the comparables for differences with the subject, such as site size, basement finish and inground swimming pool feature, the Board finds a reduction in the subject's assessment is not justified.

² The Board notes that the MLS submitted by the appellant for board of review comparable #1 is dated 2013.

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: _____

August 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

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