



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

APPELLANT: Piotr Wyszowski
DOCKET NO.: 23-00517.001-R-1
PARCEL NO.: 01-36-400-020

The parties of record before the Property Tax Appeal Board are Piotr Wyszowski, 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: \$105,477
IMPR.: \$62,106
TOTAL: \$167,583

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 1.75-story dwelling of wood siding exterior construction with 1,911 square feet of living area. The dwelling was constructed in 1927 and is approximately 97 years old. Features of the home include a basement, a fireplace and a 1,066 square foot garage. The property has an approximately 31,242 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.16 of a mile to 3.28 miles from the subject. One comparable is reported to have a 32,579 square foot site. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 1,536 to 1,938 square feet of living area. The dwellings range in age from 22 to 107 years old. Each home has a basement, one of which is a walkout with finished area, central air

conditioning, and a garage ranging in size from 420 to 600 square feet of building area. One home has a fireplace. The comparables sold from September 2022 to May 2023 for prices ranging from \$220,000 to \$560,000 or from \$138.54 to \$364.58 per square foot of living area, land included. The appellant submitted a listing sheet for comparable #3 describing Chain O'Lakes lake frontage and a boat slip. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,583. The subject's assessment reflects a market value of \$502,799 or \$263.11 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 three comparable sales located from 0.02 to 0.97 of a mile from the subject. The parcels range in size from 8,446 to 21,320 square feet of land area and are improved with 1.5-story or 1.75-story homes of wood siding exterior construction ranging in size from 1,380 to 2,511 square feet of living area. The dwellings range in age from 70 to 96 years old. Each home has a basement, one of which has finished area. Two homes each have central air conditioning and a fireplace. Two comparables each have a garage and comparable #3 has a boathouse. The comparables sold from March 2021 to December 2022 for prices ranging from \$300,000 to \$645,000 or from \$217.39 to \$356.13 per square foot of living area, including land.

The board of review submitted a brief contending the subject is a lake front property like the board of review's comparables. The board of review argued the appellant's comparables #1 and #2 are townhomes unlike the subject and are located distant from the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 due to their lack of lake front frontage, distance more than 3 miles from the subject, substantially newer age than the subject, and dissimilar townhome style compared to the subject. The Board also gives less weight to the board of review's comparables #2 and #3 which sold less proximate in time to the assessment date than the other sales in this record.

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 2023.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are more similar to the subject in age and location, although these homes are substantially smaller homes than the subject and have finished basement area unlike the subject, and one comparable has a substantially smaller site than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$500,000 and \$560,000 or \$356.13 and \$364.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$502,799 or \$263.11 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis. 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: _____

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

AGENCY

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