



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

APPELLANT: Peter Morawiecki
DOCKET NO.: 23-00777.001-R-1
PARCEL NO.: 07-30-401-047

The parties of record before the Property Tax Appeal Board are Peter Morawiecki, 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: \$21,370
IMPR.: \$128,677
TOTAL: \$150,047

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 bi-level dwelling of wood siding exterior construction with 1,466 square feet of living area.¹ The dwelling was constructed in 1964 and is approximately 59 years old. Features of the home include a finished lower level, central air conditioning, two fireplaces, and a garage with 484 square feet of building area. The property has an approximately 9,360 square foot site and is located in Grayslake, Warren 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 0.35 to 0.86 of a mile

¹ The best description of the subject was gleaned from the evidence presented by the board of review, including a property record card with a schematic drawing, describing the subject as a bi-level home with a finished lower level which was unrefuted by the appellant in rebuttal. .

from the subject, none of which have the subject's assessment neighborhood code. The comparables have sites that range in size from approximately 8,843 to 12,240 square feet of land area. The comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,188 to 1,220 square feet of living area. The dwellings range from 46 to 57 years old. Each comparable is reported to lack a basement foundation. Each comparable has central air conditioning. Two comparables each have a garage with either 528 or 555 square feet of building area. The properties sold from November 2021 to October 2022 for prices ranging from \$270,000 to \$297,000 or from \$221.67 to \$244.11 per square foot of living area, land included.

Counsel for the appellant asserted that there were no like kind sales in the subject's neighborhood and provided three comparables less than one mile from the subject. The appellant also noted that each comparable sold below the subject's assessed value. Based on this evidence, the appellant requested the subject's assessment be reduced to \$131,438 which reflects a market value of \$394,353 or \$269.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,047. The subject's assessment reflects a market value of \$450,186 or \$307.08 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

The board of review asserted that the subject and its comparables were each lakefront properties while none of the appellant's comparables were lakefront properties.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood and within 0.17 of a mile from the subject. The comparables have sites ranging in size from 6,625 to 9,060 square feet of land area. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,008 to 1,288 square feet of living area. The dwellings range from 34 to 50 years old. The comparables are each reported to have a basement with finished area. Each comparable has central air conditioning and a garage that ranges in size from 528 to 808 square feet of building area. Two comparables each have one or two fireplaces. The properties sold from July 2020 to September 2022 for prices ranging from \$385,000 to \$437,500 or from \$339.67 to \$421.63 per square foot of living area, land included. 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

² 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 not published figures for tax year 2023.

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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables that were reported by the board of review not to be lakefront properties like the subject which was unrefuted by the appellant in rebuttal. The Board finds the board of review comparables are each located in the subject's neighborhood and are reported to be lakefront properties, like the subject. However, these three comparables present significantly smaller dwelling sizes than the subject with varying degrees of similarity in age and other features. Board of review comparable #3 has been given reduced weight, by the Board, due to its sale date occurring almost 2 ½ years prior to the subject's January 1, 2023 assessment date under appeal and therefore less likely to be reflective of the market conditions at the time of the lien date at issue.

Therefore, the Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold for prices of \$385,000 and \$425,000 or \$347.47 and \$421.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$450,186 or \$307.08 per square foot of living area, land included, which falls above two best comparables sales in this record on an overall basis but below on a per square foot basis which appears to be logical when considering the principle of the economies of scale. The subject dwelling is superior to the to the two best comparables in dwelling size, lot size, basement area, and fireplace count. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and thus 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: _____

October 15, 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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