



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

APPELLANT: Marcia Plazyk
DOCKET NO.: 23-01774.001-R-1
PARCEL NO.: 16-26-206-010

The parties of record before the Property Tax Appeal Board are Marcia Plazyk, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$65,672
IMPR.: \$94,372
TOTAL: \$160,044

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 1.5-story dwelling of frame exterior construction with 2,027 square feet of living area. The dwelling was constructed in 1920 and is approximately 103 years old. The dwelling has a reported effective age of 1971. Features of the home include a basement, central air conditioning,¹ one full bathroom, a fireplace and a 400 square foot garage. The property has an approximately 8,450 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that have the same assessment

¹ The appellant revealed the subject has central air conditioning, which is not depicted in the subject's property record card provided by the board of review. Thus, the Board finds the subject is likely not being assessed for central air conditioning.

neighborhood code as the subject and are located within .29 of a mile from the subject property. The comparables have sites that range in size from 7,510 to 11,010 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or stucco exterior construction ranging in size from 1,688 to 2,349 square feet of living area. The dwellings were built from 1920 to 1951 and have reported effective ages ranging from 1943 to 1974. The comparables each have a basement, central air conditioning and one or two full bathrooms. Three comparables each have one half bathroom. Three comparables each have either one or three fireplaces and two comparables each have a garage containing 420 or 528 square feet of building area. The comparables sold from May to August 2021 for prices ranging from \$385,000 to \$525,000 or from \$217.11 to \$233.54 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$152,557, which would reflect a market value of \$457,717 or \$225.81 per square foot of living area, including land, when using 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 \$160,044. The subject's assessment reflects a market value of \$480,180 or \$236.89 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .41 of a mile from the subject property. The comparables have sites that range in size from 7,275 to 13,650 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,944 to 2,136 square feet of living area. The dwellings are from 83 to 108 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one to four full bathrooms and a fireplace. Two comparables each have one half bathroom. Three comparables each have a garage ranging in size from 240 to 660 square feet of building area. The comparables sold in July 2021 to June 2022 for prices ranging from \$625,000 to \$682,000 or from \$292.60 to \$350.82 per square foot of living area, including land. 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.

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 yet to publish figures for tax year 2023.

The parties submitted eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to differences from the subject in dwelling size and/or their lack of a garage, a feature of the subject. The Board has given reduced weight to board of review comparables #1, #3 and #4, as each dwelling has basement finish, unlike the subject. Additionally, board of review comparable #1 has no garage, as does the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparable #2, which are similar to the subject in location, dwelling size and some features. However, both dwellings are superior to the subject in bathroom count, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in May 2021 and November 2021 for prices of \$525,000 and \$625,500 or for \$233.54 and \$301.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$480,180 or \$236.89 per square foot of living area, including land, which is considerably less than the two best comparable sales in the record in terms of overall value but is bracketed by these comparables on a price per square foot basis. Based on this record and after considering 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: _____

November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marcia Plazyk, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085