



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

APPELLANT: Paul Makowiecki
DOCKET NO.: 23-02171.001-R-1
PARCEL NO.: 14-05-102-003

The parties of record before the Property Tax Appeal Board are Paul Makowiecki, the appellant, 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: \$37,092
IMPR.: \$178,403
TOTAL: \$215,495

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 is improved with a two-story dwelling of brick and frame construction containing 3,963 square feet of living area. The dwelling was built in 1986. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, 2½ bathrooms, and an attached garage with 852 square feet of building area. The property has a 40,421 square foot site located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of frame or brick exterior construction that range in size from 3,622 to 4,884 square feet of living area. The homes were built from 1979 to 2001. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces, two to four full bathrooms, one or two half bathrooms, and a garage ranging in size from 690 to 1,100 square feet of building area. The comparables have sites ranging in size from 39,399 to 67,082 square feet of land area. These

properties are located from approximately 1.19 to 4.21 miles from the subject property with comparable #4 having the same assessment neighborhood code as the subject property. The sales occurred from November 2020 to July 2022 for prices ranging from \$495,000 to \$560,000 or from \$114.66 to \$148.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$174,537.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,495. The subject's assessment reflects a market value of \$646,550 or \$163.15 per square foot of living area, land included, when using the statutory level of assessments.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of frame, brick, or frame and brick exterior construction that range in size from 3,137 to 4,088 square feet of living area. The homes were built from 1990 to 1996. Each comparable has a basement, central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a garage ranging in size from 638 to 805 square feet of building area. The comparables have sites ranging in size from 39,723 to 91,929 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .24 to .51 of a mile from the subject property. The sales occurred from March 2022 to June 2023 for prices ranging from \$600,000 to \$976,000 or from \$172.56 to \$238.75 per square foot of living area, including land.

In rebuttal the appellant asserted the board of review sales are not comparable to the subject in that each has approximately 1,200 or 1,500 square feet of finished basement area, unlike the subject property, and comparable #3 also has an in-ground swimming pool. The appellant provided copies of photographs of the board of review comparables to corroborate his statements. The appellant also contends the board of review comparables are undervalued when comparing their sales prices with the market values reflected by their assessments. The appellant requested the subject's assessment be reduced to reflect the value of the comparable homes in his area that do not have finished basement areas or swimming pools.

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 parties submitted information on ten comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject property in location and/or their dates of sale were not as proximate in time to the assessment

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

date at issue as the best sales in this record. The Board finds the best evidence of market value to be board of review comparable sales that are more similar to the subject in location and/or sold more proximate in time to the assessment date at issue than the sales provided by the appellant. These most similar comparables sold for prices ranging from \$600,000 to \$976,000 or from \$172.56 to \$238.75 per square foot of living area, including land. Board of review comparable #1 is most similar to the subject dwelling in overall size and sold in September 2022 for a price of \$976,000 or \$238.75 per square foot of living area, including land. The appellant disclosed in rebuttal that the board of review comparables have finished basement area, unlike the subject property, and board of review comparable #3 has an in-ground swimming pool, a feature the subject does not have, indicating these comparables would require downward adjustments to make them more equivalent to the subject for these superior characteristics. The subject's assessment reflects a market value of \$646,550 or \$163.15 per square foot of living area, including land, which is within the overall price range established by these sales but is below the range on a per square foot of living area basis as established by the best comparable sales in this record. The fact the subject's market value reflected by the assessment is within the overall price range is due in part to the fact the subject dwelling is larger than four of the five sales presented by the board of review. The subject's lower value on a per square foot of living area basis is supported by the fact the subject does not have finished basement area or an in-ground swimming pool as do the board of review sales. Based on this evidence the Board finds the subject's assessment is reflective of fair cash value and 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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