



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

APPELLANT: James Kwasek
DOCKET NO.: 16-03237.001-R-1
PARCEL NO.: 14-11-108-003

The parties of record before the Property Tax Appeal Board are James Kwasek, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$30,644
IMPR.: \$113,508
TOTAL: \$144,152

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 2016 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 one-story dwelling of brick exterior construction with 2,616 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full basement, central air conditioning, two fireplaces and a 676 square foot attached garage. The property has a 39,551 square foot site and is 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 four comparable sales located from .11 to 2.41 miles from the subject property. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 2,166 to 3,199 square feet of living area. The dwellings were constructed from 1961 to 1987. The comparables have basements, central air conditioning, a fireplace and a garage ranging in size from 462 to 1,326 square feet of building

area. The comparables have sites ranging in size from 37,677 to 83,117 square feet of land area. The comparables sold from May 2015 to March 2016 for prices ranging from \$240,000 to \$440,000 or from \$103.27 to \$147.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,152. The subject's assessment reflects a market value of \$434,717 or \$166.18 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In rebuttal the board of review provided a grid analysis of the appellant's comparable sales indicating sales #1 and #2 are "short sales." Also, sale #3 had forced air heating and central air conditioning installed after the sale.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .316 to .452 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or frame exterior construction ranging in size from 1,893 to 2,299 square feet of living area. The dwellings were constructed from 1958 to 1973. Two of the comparables have basements and each of the comparables have central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 649 square feet of building area. The comparables have sites ranging in size from 25,428 to 49,643 square feet of land area. The comparables sold from July 2015 to July 2016 for prices ranging from \$360,000 to \$392,000 or from \$164.85 to \$177.62 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted seven suggested comparable sales for consideration. The Board gave less weight to appellant's comparables #1, #3 and #4. The Board finds comparable #1's transaction is an outlier due to its considerably lower sale price and sale price per square foot in relation to the other similar comparables contained in the record. Comparables #3 and #4 were located in a different neighborhood which are 2.25 to 2.41 miles from the subject. The Board also gave less weight to the appellant's comparable #2 and board of review comparable #3 due to their dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2. The Board finds these two comparables are most similar to the subject in location, design and/or features. However, both comparables are inferior in dwelling size and basement area. The

comparables sold in July 2015 and December 2015 for prices of \$164.85 and \$177.62 per square foot of living area, including land. The subject's assessment reflects a market value \$166.18 per square foot of living area, including land, which falls between the most similar comparable sales in this record on a per square foot basis.

After considering adjustments to the comparables for differences such as dwelling size and basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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: _____

February 13, 2019



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

James Kwasek, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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