



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

APPELLANT: Benedict Gondek
DOCKET NO.: 21-01095.001-R-1
PARCEL NO.: 01-28-407-031

The parties of record before the Property Tax Appeal Board are Benedict Gondek, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$12,978
IMPR.: \$62,348
TOTAL: \$75,326

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 2021 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 townhome of wood siding exterior construction with 1,399 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walk-out basement with finished area,¹ central air conditioning, one fireplace and a 378 square foot garage. The property has an approximately 9,230 square foot site and is located in Fox Lake, Antioch 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 located within 0.38 of a mile from the subject property. Two of the comparables have reported sites sizes of 5,230 and 28,310 square feet of land area. Each comparable site is improved with a one-story townhome of wood siding

¹ The Board finds the subject's walk-out basement has finished area as reported by the appellant in Section III of the appeal petition and board of review in the subject's property record card.

exterior construction that range in size from 1,240 to 1,399 square feet of living area. The dwellings were built from 2001 to 2006. Three comparables have a basement, two of which are walk-out in style with one reported to have finished area. One comparable has a finished lower level and one comparable has a concrete slab foundation. Each dwelling has central air conditioning. Three homes each have a fireplace and four comparables have a garage with either 378 or 400 square feet of building area. The properties sold from January to September 2020 for prices ranging from \$143,000 to \$226,000 or from \$115.32 to \$161.54 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,326. The subject's assessment reflects a market value of \$226,544 or \$161.93 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review submitted comments critiquing the appellant's comparables asserting differences in foundation type, basement finish and bathroom count. The board of review also contended that its comparable properties are more similar to the subject, particularly with respect to the walk-out basement feature.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.37 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4.² Three of the comparables are reported to have sites that range in size from 5,660 to 6,500 square feet of land area. Each of the comparables are improved with a one-story townhome of wood siding exterior construction that range in size from 1,107 to 1,491 square feet of living area. The homes were built in 2001 or 2006. Each comparable has a walk-out basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 378 to 441 square feet of building area. The properties sold from August 2020 to June 2021 for prices ranging from \$207,000 to \$239,900 or from \$160.90 to \$186.99 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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.

² The appellant's grid analysis reports the common property to have an unfinished basement while the board of review's grid analysis reports a finished basement for this property. The Board finds the parties' common property has a finished walk-out basement, as reported by the board of review, which was not refuted by the appellant.

The record contains nine comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #2 and #5 along with board of review comparable #5 which differ from the subject in foundation type, basement finish and/or dwelling size.

The Board finds the best evidence of market value to be appellant comparables #3 and #4 as well as board of review comparables #1, #2, #3 and #4, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from January 2020 to June 2021 for prices ranging from \$185,000 to \$239,900 or from \$132.24 to \$175.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,544 or \$161.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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:

September 19, 2023



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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