



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

APPELLANT: Brian Zalewski
DOCKET NO.: 21-01237.001-R-1
PARCEL NO.: 11-22-103-054

The parties of record before the Property Tax Appeal Board are Brian Zalewski, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$74,212
IMPR.: \$186,479
TOTAL: \$260,691

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 two-story dwelling of wood siding exterior construction with 3,415 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace and a 640 square foot garage. The property has a 9,679¹ square foot site and is located in Libertyville, Libertyville 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 that have the same assessment neighborhood code as the subject and are located within .10 of mile from the subject property. The comparables have sites that contain either 8,300 or 9,261 square feet of land area. The

¹ The Board finds the only evidence of the subject's site size was provided by the appellant, which was not refuted by the board of review.

comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,649 to 3,895 square feet of living area. The dwellings were built from 2005 to 2007. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 542 to 730 square feet of building area. The comparables sold from December 2019 to February 2021 for prices ranging from \$748,000 to \$835,000 or from \$197.31 to \$215.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,691. The subject's assessment reflects a market value of \$784,033 or \$229.59 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .11 of a mile from the subject property. The board of review did not provide the site sizes of the comparables.² The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,109 to 3,686 square feet of living area. The dwellings were built from 2004 to 2007. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 495 to 665 square feet of building area. The comparables sold from January 2020 to September 2021 for prices ranging from \$767,500 to \$805,000 or from \$210.26 to \$258.93 per square foot of living area, including land.³ 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.

The record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #4 and #5 due to their larger dwelling sizes when compared to the subject.

² The Board finds each board or review comparable has a land assessment of \$68,275, which is identical to the land assessments of the appellant's comparables #3 and #4, suggesting the board of review comparables have land sizes that are relatively similar to the subject.

³ The board of review's evidence contains contradicting sale dates and sale prices with respect to its comparable #1. The Board finds the best evidence of sale price and sale date for this comparable is found in the Multiple Listing Service data sheet presented by the board of review which disclosed the property sold in February 2020 for a price of \$800,000 or \$231.68 per square foot of living area, including land.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are overall more similar to the subject in location, dwelling size, design, age and some features. These comparables sold from December 2019 to September 2021 for prices ranging from \$748,000 to \$805,000 or from \$197.31 to \$258.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$784,033 or \$229.59 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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

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

APPELLANT

Brian Zalewski, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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