



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

APPELLANT: Andrew Mickiewicz
DOCKET NO.: 21-01242.001-R-1
PARCEL NO.: 11-21-107-008

The parties of record before the Property Tax Appeal Board are Andrew Mickiewicz, 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: \$73,803
IMPR.: \$67,029
TOTAL: \$140,832

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 1.75-story dwelling of brick exterior construction with 1,492 square feet of living area.¹ The dwelling was constructed in 1951 and has a reported effective age of 1983. Features of the home include a basement, central air conditioning, a fireplace and a 729 square foot garage built in 2014. The property has an approximately 8,750 square foot site and is located in Libertyville, Libertyville Township, Lake County.

¹ The parties differ as to the subject's story height and dwelling size. The Board finds the best description of the subject is found in the property record card provided by the board of review, which contains a schematic diagram and dimensions of the improvements, as well as the dimensions of the subject's site of 50' by 175' or approximately 8,750 square feet of land area. The property record card also disclosed that permits were issued in October 2014 for a new garage and an addition for an estimated total cost of \$120,000.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .24 of mile from the subject property. The comparables have sites that contain either 7,229 or 7,800 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,762 to 1,968 square feet of living area. The dwellings were built from 1950 to 1954 with comparable #2 having a reported effective age of 1965. Two comparables each have a basement and a fireplace. Two comparables each have central air conditioning and each comparable has a garage ranging in size from 220 to 528 square feet of building area. The comparables sold from July 2019 to May 2021 for prices ranging from \$355,000 to \$425,000 or from \$184.90 to \$229.85 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 \$140,832. The subject's assessment reflects a market value of \$423,555 or \$283.88 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 four comparable sales that are located within .55 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #3. The Board of review did not provide the site sizes of the comparables. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,260 to 1,934 square feet of living area. The dwellings were built from 1950 to 1977 with comparables #1 and #2 having reported effective ages of 1990 and 1975, respectively. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 242 to 576 square feet of building area. The comparables sold from March to July 2021 for prices ranging from \$425,000 to \$475,000 or from \$219.75 to \$366.51 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.

The record contains six suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board finds none of the comparables are truly similar to the subject due to their sales occurring less proximate to the lien date at issue or due to significant differences from the subject in dwelling size, design, age and/or features. Nevertheless, the Board has given less weight to the appellant's comparables, which includes the common

comparable due to their larger dwelling sizes when compared to the subject and/or their sale date occurred 17 months prior to the assessment date issue and is thus less likely to be indicative of the subject's market value as of January 1, 2021. Furthermore, the appellant's comparable #1 has no basement and the appellant's comparable #2 has no central air conditioning, both features of the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4. Despite that the board of review did not provide site sizes for these comparables, the Board finds they are relatively similar to the subject in location, dwelling size and some features. These three comparables sold from March to July 2021 for prices ranging from \$450,000 to \$475,000 or from \$283.73 to \$366.51 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$423,555 or \$283.88 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value and at the lower end of the range on a price per square foot basis. 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

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