



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

APPELLANT: Joseph Tomczak
DOCKET NO.: 21-01298.001-R-1
PARCEL NO.: 14-32-204-030

The parties of record before the Property Tax Appeal Board are Joseph Tomczak, 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: \$40,816
IMPR.: \$129,500
TOTAL: \$170,316

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 2-story dwelling of wood siding exterior construction with 2,875 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 757 square foot garage. The property has an approximately 40,300 square foot site and is located in Deer Park, 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 with the same assessment neighborhood code as the subject property and located within 0.53 of a mile from the subject. The properties have sites that range in size from 33,846 to 45,410 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction that range in size from 2,872 to 3,138 square feet of living area. The homes were

built from 1982 to 1989. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, one fireplace, and a garage ranging in size from 616 to 726 square feet of building area. The properties sold from November 2019 to April 2020 for prices ranging from \$470,000 to \$500,000 or from \$159.34 to \$172.35 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$153,318 which reflects a market value of \$460,000 or \$160.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,316. The subject's assessment reflects a market value of \$512,229 or \$178.17 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 with the same assessment neighborhood code as the subject property and located within 0.60 of a mile from the subject. Board of review comparable #4 is the same property as the appellant's comparable #3.¹ The properties have sites that range in size from 41,290 to 70,450 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 2,856 to 3,512 square feet of living area. The homes were built from 1977 to 1988 with comparable #1 having an effective year built of 1992. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, one or two fireplaces, and a garage ranging in size from 578 to 849 square feet of building area. The properties sold from February 2020 to August 2021 for prices ranging from \$495,000 to \$880,000 or from \$173.32 to \$250.57 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.

The parties submitted nine comparable sales for the Board's consideration, including one sale common to both parties. The Board gives less weight to the appellant's comparables #4 and #5 which have 2019 sale dates that are less proximate in time to the subject's January 1, 2021 assessment date, relative to the other comparables in this record. The Board also gives reduced weight to board of review comparable #4 which has a considerably larger dwelling size than the subject.

¹ The parties differ slightly on the dwelling size for this common comparable. The appellant reports it has 2,872 square feet of living area whereas the board of review reports it to have 2,856 square feet of living area. The Board finds this minimal difference will not affect its final decision.

The Board finds the parties' remaining comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, age, design, dwelling size and other features. However, the Board gives diminished weight to board of review comparable #1 which appears to be an outlier with a improvement assessment that is significantly higher than the other similar comparables in this record. These five comparables sold from February 2020 to August 2021 for prices ranging from \$493,000 to \$585,000 or from \$160.80 to \$181.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,229 or \$178.17 per square foot of living area, including land, which falls within the range established by the five best comparable sales in this record. Based on this record and after considering appropriate adjustments to the five best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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: 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

Joseph Tomczak, 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