



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

APPELLANT: Kris Andrelczyk
DOCKET NO.: 21-02538.001-R-1
PARCEL NO.: 14-33-404-004

The parties of record before the Property Tax Appeal Board are Kris Andrelczyk, the appellant, by attorney Nora Devine, of The Devine Law Group, LLC 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: \$39,192
IMPR.: \$127,458
TOTAL: \$166,650

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 ranch-style dwelling of brick exterior construction with 3,164 square feet of living area. The dwelling was constructed in 1976 and is approximately 44 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 780 square foot garage. The property has a 38,699 square foot site and is located in Deer Park, Ela Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$462,000 as of January 1, 2020. The appraisal was prepared by Peter Petrovich, a certified residential real

¹ The Board finds the subject is located in Deer Park, which is supported by the subject's Multiple Listing Service (MLS) information submitted by the board of review.

estate appraiser, for ad valorem tax purposes, and describes the subject as being in “below average” condition.

Under the sales comparison approach to value, the appraiser examined four comparable sales located from 1.24 to 2.27 miles from the subject property. The parcels range in size from 40,923 to 49,636 square feet of land area and are improved with ranch-style homes of brick exterior construction with 2,807 or 2,932 square feet of living area. The dwellings are 35 or 42 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from August 2018 to November 2019 for prices ranging from \$448,750 to \$540,000 or from \$153.05 to \$184.17 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as lot size, view, condition, room count, dwelling size, basement finish, garage size, and other improvements, to calculate adjusted sale prices ranging from \$461,575 to \$467,900. Based on the foregoing, the appraiser opined a market value for the subject of \$462,000 as of January 1, 2020. Based on this evidence the appellant requested a reduction in the subject’s assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,650. The subject's assessment reflects a market value of \$501,203 or \$158.41 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 eight comparable sales where comparables #4 and #5 are the same properties as appraisal comparables #1 and #2, respectively. The comparables are located from 1.08 to 2.40 miles from the subject property. The parcels range in size from 40,920 to 80,150 square feet of land area and are improved with ranch-style homes of brick or wood siding exterior construction ranging in size from 2,503 to 3,221 square feet of living area. The dwellings were built from 1978 to 2004. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 529 to 981 square feet of building area. The comparables sold from April 2019 to October 2021 for prices ranging from \$448,750 to \$810,000 or from \$153.05 to \$251.47 per square foot of living area, including land. The board of review also submitted a brief contending that appraisal comparables #3 and #4 sold in 2018 and, based on the MLS information for the subject and the appraisal sales #1 and #2, the appraiser’s condition ratings of “below average” is not supported. Based on this evidence the board of review requested confirmation of the subject’s assessment.

The appellant submitted rebuttal critiquing the board of review’s submission, and argued the subject is in a less desirable location than the board of review’s comparables.

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 appellant presented an appraisal and the board of review presented eight comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal as the appraiser relied on comparables which sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record. Thus, the Board finds that the appraisal fails to produce a credible and/or reliable indicator of the subject's estimated market value as of the assessment date at issue in this appeal, and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of ten comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to appraisal comparables which sold less proximate in time to the assessment date than other comparables in this record. The Board also gives less weight to the board of review's comparables #3, #4, #5, #7 and #8, which includes the parties' common comparables, due to their sales occurring less proximate in time to the assessment date and/or their much larger lot when compared to the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2 and #6, which are relatively similar to the subject in dwelling size, age, and most features, although these properties are smaller homes with larger lots than the subject, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold from August 2020 to April 2021 for prices ranging from \$475,000 to \$587,000 or from \$189.77 to \$209.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$501,203 or \$158.41 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a total market value basis but below the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's 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

Kris Andrelczyk, by attorney:
Nora Devine
The Devine Law Group, LLC
53 West Jackson Blvd
Suite 1620
Chicago, IL 60604

COUNTY

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