

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bartlomiej Krzykala
DOCKET NO.: 05-00908.001-R-1
PARCEL NO.: 16-28-414-011

The parties of record before the Property Tax Appeal Board are Bartlomiej Krzykala, the appellant; and the Lake County Board of Review.

The subject property consists of a 55 year-old, part one-story and part two-story style brick and frame dwelling that contains 1,800 square feet of living area. The home features a fireplace, a detached garage and a partial unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a settlement statement detailing his purchase of the subject on July 8, 2003 for \$307,000. The appellant contends in a letter accompanying his appeal that the real estate market has declined in the subject's community of Deerfield. He claimed he made no improvements to the subject dwelling and that it is deteriorating. The appellant also claimed a utility easement bordering the subject should result in a lower property tax. 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" wherein the subject's total assessment of \$122,245 was disclosed. The subject has an estimated market value of \$369,209 as reflected by its assessment and Lake County's 2005 three-year median level of assessments of 33.11%.

In support of the subject's estimated market value, the board of review submitted a letter prepared by the township assessor describing the subject and its environs, supplemented by several graphs depicting sales ratio data for Deerfield. The assessor stated the appellant submitted no market data to support his contention that property values in Deerfield are declining. On the contrary, the assessor explained that the graphs show for 2005 that the sales ratio of 28.09 for March declined to 24.13 in December and that a declining ratio indicates rising property

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	46,688
IMPR.:	\$	54,960
TOTAL:	\$	101,648

Subject only to the State multiplier as applicable.

values as sales outpace assessments. The assessor explained that a 16 foot wide strip of land bordering the subject lot and containing the utility easement is not assessed. The letter also stated that there were no recent sales of improved property in the subject's section of Deerfield, but a vacant lot sale did occur. This lot, located one block from the subject, sold in December 2004 for \$175,000. The assessor contends this indicates the subject lot, which has an estimated market value of about \$140,078, was assessed below the market as indicated by this sale. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The Board finds the appellant submitted evidence documenting the subject's sale in July 2003 for \$307,000. The appellant made a number of unsubstantiated claims regarding the real estate market in Deerfield to which the Board gave no weight. However, the board of review submitted no appraisal or sales of comparable improved properties in support of the subject's estimated market value. Neither did the board of review submit any evidence claiming the July 2003 sale of the subject was not an arm's length transaction. The board of review did submit evidence of a vacant lot sale in the subject's neighborhood, but this sale does not justify the increase in the subject's estimated market value from its 2003 sale price to its estimated market value as reflected by its 2005 assessment.

Based on the foregoing analysis, the Board finds the best evidence of the subject's market value is its July 2003 sale for \$307,000. The Board thus finds the subject's market value is \$307,000. Correspondingly, the Board finds the subject's estimated market value of \$369,209 as reflected by its assessment is excessive.

In conclusion, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the 2005 three-year weighted average median level of assessments for Lake County of 33.11% shall apply.

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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: March 20, 2009



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 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 the subsequent year 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.

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.