



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

APPELLANT: Joseph & Marybeth Kowalski  
DOCKET NO.: 10-02334.001-R-1  
PARCEL NO.: 11-14-302-005

The parties of record before the Property Tax Appeal Board are Joseph and Marybeth Kowalski, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$73,468  
**IMPR.:** \$56,400  
**TOTAL:** \$129,868

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,604 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an attached garage with 500 square feet of building area and a detached garage with 576 square feet of building area. The subject property has a 50,554 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellants are contesting the assessment for the 2010 tax year based on unequal treatment in the assessment process. The appellants completed Section V of the appeal form using three comparables improved with two, one-story dwellings and a two-story dwelling that ranged in size from 1,443 to 2,104 square feet of living area. The appellants indicated these dwellings were of wood siding or brick exterior construction and ranged in age from 46 to 52 years old. The appellants described two comparables as having basements, each had central air conditioning and one had two fireplaces. No information was provided concerning garage area. The comparables had improvements assessments ranging from \$46,317 to \$67,998 or from \$30.12 to \$32.32 per square foot of living area. These properties had sites ranging in size from 41,664 to 66,711 square

feet of land area with land assessments ranging from \$73,468 to \$80,815 or from \$1.21 to \$1.76 per square foot of land area.

The appellants also submitted a separate grid analysis using 16 comparables with comparables #3, #4 and #6 being the same properties as appellants' comparables #1, #2 and #3 on the appeal form, but with different assessments. The comparables were improved with fourteen 1-story dwellings and two 2-story dwellings of wood siding or brick exterior construction that ranged in size from 1,443 to 2,278 square feet of living area. The dwellings were constructed from 1949 to 1965. Eleven comparables were reported to have basements, each comparable had central air conditioning, twelve comparables had one or two fireplaces, each comparable had an attached garage and five comparables had detached garages. The comparables had improvement assessments ranging from \$47,514 to \$73,614 or from \$25.31 to \$33.89 per square foot of living area. These properties had land assessments ranging from \$55,466 to \$84,742.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$56,829 and the improvement assessment be reduced to \$38,496.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$129,868 was disclosed. The subject had a land assessment of \$73,468 or \$1.45 per square foot of land area and an improvement assessment of \$56,400 or \$35.16 per square foot of living area.

In support of the assessment the board of review submitted a written statement from the Libertyville Township Assessor explaining that the listing of the sixteen comparables submitted by the appellants used 2009 assessment data. The assessor also submitted five comparables improved with ranch style dwellings of the same quality as the subject and relatively similar in size. The comparables were of brick or wood siding construction that ranged in size from 1,512 to 1,958 square feet of living area. The dwellings were constructed from 1960 to 1974. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 504 to 600 square feet of building area. These properties had sites ranging in size from 34,730 to 57,093 square feet of land area. The improvement assessments ranged from \$53,919 to \$66,607 or from \$34.02 to \$38.45 per square foot of living area. The comparables had land assessments of \$66,121 and \$73,468 or ranging from \$1.29 to \$1.90 per square foot of land area. On the basis of this evidence the board of review requested confirmation of the subject's assessment.

After reviewing the record 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's assessment is not warranted.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board gives no weight to the appellants' grid analysis using 16 comparables because it was based on 2009 assessment information not assessment data for the 2010 tax year. The Board gave no weight to the appellants' grid analysis on the appeal form using three comparables due to fact one comparable differed from the subject in style being a two-story home, one comparable had no basement, the third comparable was significantly larger than the subject and the appellants provided no information with respect to whether or not these comparables had garages. The Board finds the board of review comparables are relatively similar to the subject in location, style, age and features. These properties had improvement assessments ranging from \$53,919 to \$66,607 or from \$34.02 to \$38.45 per square foot of living area. The subject has an improvement assessment of \$56,400 or \$35.16 per square foot of living area, which is within the range of these comparables even though the subject is superior to each property having an additional detached garage with 576 square feet of building area. These same comparables had land assessments of \$66,121 and \$73,468 or ranging from \$1.29 to \$1.90 per square foot of land area. The subject had a land assessment of \$73,468 or \$1.45 per square foot of land area, which is within the range of the comparables on a square foot basis. Based on this record the Board finds the appellants did not demonstrate assessment inequity by clear and convincing evidence and no reduction is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: April 19, 2013

*Allen Castrovillari*

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.