



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

APPELLANT: Paul Cysewski  
DOCKET NO.: 21-02694.001-R-1 through 21-02694.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Cysewski, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-02694.001-R-1	13-02-109-016	339	0	\$339
21-02694.002-R-1	13-02-109-017	34,217	101,000	\$135,217

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 two parcels improved with a split-level dwelling of brick exterior construction with 1,746 square feet of living area. The dwelling was constructed in 1962 and is approximately 59 years old. Features of the home include a basement with finished area, a lower level with finished area, two fireplaces, and a 667 square foot garage. The property has a combined 33,427 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with ranch-style or split-level dwellings of brick or wood siding exterior construction ranging in size from 1,480 to 1,857 square feet of living area. The

dwellings range in age from 48 to 67 years old. Each home has one to four fireplaces and a basement, two of which are walkout basements and one of which has finished area. One home has central air conditioning and three homes each have a garage ranging in size from 544 to 671 square feet of building area. The comparables have improvement assessments ranging from \$76,447 to \$101,675 or from \$51.65 to \$54.75 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,213. The subject property has an improvement assessment of \$108,996 or \$62.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with split-level homes of frame, frame with brick, or brick and frame exterior construction ranging in size from 1,608 to 1,731 square feet of living area. The dwellings were built from 1962 to 1974. Each home has a basement, two of which are walkout basements and one of which has finished area. Each home also features a lower level with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 560 to 840 square feet of building area. The comparables have improvement assessments ranging from \$100,068 to \$107,141 or from \$61.09 to \$64.09 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design, dwelling size, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$100,068 to \$107,141 or from \$61.09 to \$64.09 per square foot of living area. The subject's improvement assessment of \$108,996 or \$62.43 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best

comparables for differences when compared to the subject, such as central air conditioning amenity and basement finish and features, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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. 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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