



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

APPELLANT: Mike Byczek  
DOCKET NO.: 16-03538.001-R-1  
PARCEL NO.: 02-21-209-028

The parties of record before the Property Tax Appeal Board are Mike Byczek, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$6,156  
**IMPR.:** \$79,669  
**TOTAL:** \$85,825

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 2016 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 two-story dwelling of frame exterior construction with 2,728 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,048 square foot garage. The property has a 16,200 square foot site and is located within Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on twelve comparable sales located from .49 to 2.57 miles from the subject property. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 2,496 to 3,258 square feet of living area. The dwellings were constructed from 1993 to 2005. Each comparable has a basement, with two having finished area. Eleven comparables have central air conditioning; nine comparables have one or two fireplaces

and each comparable has a garage ranging in size from 399 to 951 square feet of building area. The comparables have sites ranging from 8,276 to 17,645 square feet of land area. The comparables sold from January 2015 or March 2016 for prices ranging from \$238,000 to \$279,000 or from \$73.05 to \$106.17 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,825. The subject's assessment reflects a market value of \$258,821 or \$94.88 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales, one of which was submitted by the appellant. The board of review's comparable #2 is the same property as appellant's comparable #3. The four comparable sales are located within .955 of a mile of the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,520 to 2,964 square feet of living area. The dwellings were constructed in 2005. Each comparable has a basement, with one having finished area. Additional features of each comparable include central air conditioning, a fireplace and a garage ranging in size from 462 to 566 square feet of building area. The comparables have sites ranging in size from 8,499 to 11,587 square feet of land area. The comparables sold from June 2014 to August 2016 for prices ranging from \$229,900 to \$269,000 or from \$89.22 to \$100.04 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted fifteen comparable sales for consideration that included one common comparable. The Board gave less weight to appellant's comparable #2 and comparables #4 through #8 due to their distant location from the subject. The Board also gave less weight to appellant's comparable #10 and board of review comparable #4 based on their superior finished basements when compared to the subject's unfinished basement. Lastly, the Board gave reduced weight to the board of review comparable #1 that sold in June 2014 which was less proximate in time to the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the remaining comparables submitted by both parties which includes the parties' common comparable. These six comparables are most similar to the subject in location, dwelling size, age, design and most features though all have smaller garage. These properties sold from April 2015 to August 2016 for prices ranging from \$238,000 to \$275,000 or from \$83.86 to \$106.17 per square foot living area, including land. The

subject's assessment reflects an estimated market value of \$258,821 or \$94.88 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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.

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Chairman



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Member

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Member



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Member

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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 17, 2019



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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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COUNTY

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