



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

APPELLANT: Marek Tomczyk  
DOCKET NO.: 16-03811.001-R-1  
PARCEL NO.: 08-04-104-021

The parties of record before the Property Tax Appeal Board are Marek Tomczyk, 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:** \$4,608  
**IMPR.:** \$13,057  
**TOTAL:** \$17,665

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 is improved with a one-story single-family dwelling of frame construction. The dwelling was built in 1960 and contains 926 square feet of living area and a crawl space foundation. The dwelling is situated on an 8,352 square foot site and located in Beach Park, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .08 to .73 of a mile from the subject. The comparables consist of one, one-story and two, 1.5-story single-family dwellings of frame construction situated on sites ranging from 7,000 to 20,928 square feet of land area. The dwellings were built between 1950 and 1958 and range in size from 1,120 to 1,168 square feet of living area. Two comparables have central air conditioning, one of which also has a 484-square foot garage. The comparables sold from May 2015 to June 2016 for prices ranging from \$36,000

to \$63,785 or from \$30.82 to \$56.95 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$27,777 or \$30.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,665. The subject's assessment reflects a market value of approximately \$53,272 or \$57.53 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 its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located from .207 to .404 of a mile of the subject and consist of one-story single-family dwellings of frame construction. They are situated on sites ranging from 10,777 to 30,878 square feet of land area. The homes were built from 1951 to 1955 and range in size from 825 to 1,056 square feet of living area. Two comparables have crawl space foundations. One comparable has an unfinished basement and central air-conditioning. Each comparable has a garage ranging in size from 308 to 576 square feet of building area. The comparables sold from May 2013 to March 2015 for prices ranging from \$69,000 to \$79,900 or from \$65.34 to \$93.94 per square foot of living area, including land.

The board of review also submitted a cover letter disclosing that appellant's comparables #1 and #2 are located in Benton Township, not Waukegan Township, and comparable #1 is located on a four-lane highway while the subject property is located on a dead-end street. Further, the board of review's grid analysis shows that the subject sold in July 2016 for \$23,200 although no details regarding the aspects of the sale were provided.

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

### **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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2 which differ from the subject in style and are not located in the same township as the subject property. The Board gave less weight to board of review comparables #1 and #3 as their 2013 and 2014 sales are dated in comparison to the January 1, 2016 assessment date at issue, and therefore, less likely to be reflective of the market value at that time.

The Board finds that appellant's comparable #3 and board of review comparable #2, while having varying degrees of similarity to the subject, were the best comparables submitted in the

record. These comparables sold in May 2015 and March 2015 for \$63,785 and \$77,500 or \$56.95 and \$93.94 per square foot, of living area, land included, respectively. The subject's assessment reflects an estimated market value of approximately \$53,272 or \$57.53, of living area, land included, which is lower than the sale prices of the best comparable sales in the record. After considering adjustments to the comparables for certain superior attributes when compared to the subject, such as the presence of a basement, central air-conditioning, and/or a garage, 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.

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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: December 23, 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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