



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

APPELLANT: Stephen Pinsienski  
DOCKET NO.: 16-04760.001-R-1  
PARCEL NO.: 01-34-207-025

The parties of record before the Property Tax Appeal Board are Stephen Pinsienski, the appellant, by attorney William L. Saranow of Saranow Law Group, 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 **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:** \$12,192  
**IMPR.:** \$112,401  
**TOTAL:** \$124,593

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 two-story dwelling with a wood siding exterior that contains 2,784 square feet of living area. The dwelling was built in 2007. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a lakefront lot with 9,583 square feet of land area and is located in Spring Grove, Antioch Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with two-story dwellings with wood siding or exteriors that range in size from 2,654 to 2,996 square feet of living area. The homes were built from 2004 to 2009. Each property has a basement with one having finished area, four comparables have central air conditioning, four comparables each have one fireplace and each comparable has an attached

garage ranging in size from 483 to 976 square feet of building area. These properties have improvement assessments ranging from \$63,100 to \$82,859 or from \$23.22 to \$30.53 per square foot of living area, including land. The appellant disclosed comparable #4 sold in August 2015 for a price of \$195,000 or \$72.51 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$84,576.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,593. The subject property has an improvement assessment of \$112,401 or \$40.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings with wood siding exterior construction that range in size from 2,575 to 2,963 square feet of living area. The dwellings were built from 2004 to 2009. Each home has a basement with one having finished area, central air conditioning, and an attached garage ranging in size from 572 to 912 square feet of building area. Three comparables each have one fireplace and comparable #4 has an additional detached garage with 768 square feet of building area. The board of review described each of these properties as having lakefront sites that range in size from 7,500 to 21,344 square feet of land area. The comparables have improvement assessments that range from \$120,673 to \$150,298 or from \$40.73 to \$56.24 per square foot of living area. The board of review disclosed comparable #3 sold in March 2015 for a price of \$650,000 or \$222.91 per square foot of living area, including land.

In rebuttal, the board of review submitted a grid analysis of the appellant's comparables and noted that none of the comparables had lakefront sites.

The board of review requested the assessment be sustained.

### **Conclusion of Law**

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables that were submitted by the board of review. These comparables were improved with dwellings that were similar to the subject in style, construction, age and features. Additionally, each of the board of review comparables has a lakefront site as does the subject property. These comparables have improvement assessments that ranged from \$120,673 to \$150,298 or from \$40.73 to \$56.24 per square foot of living area. The subject's improvement assessment of \$112,401 or \$40.37 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to the fact these properties did not have lakefront sites as does the subject property.

The record does contain two sales, one presented by the appellant and one presented by the board of review. These comparables were similar to each other with the exception the board of review comparable has a lakefront site while the appellant's comparable is not a lakefront property. The board of review comparable sold in March 2015 for a price of \$650,000 or \$222.91 per square foot of living area, including land. In contrast the appellant's comparable sold in August 2015 for a price of \$195,000 or \$72.51 per square of living area including land. These sales tend to demonstrate that lakefront properties command a higher price, which in turn justifies a higher assessment.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

\_\_\_\_\_  
Member



\_\_\_\_\_  
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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