



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

APPELLANT: James Kwasek  
DOCKET NO.: 17-02324.001-R-1  
PARCEL NO.: 14-11-108-003

The parties of record before the Property Tax Appeal Board are James Kwasek, 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:** \$31,646  
**IMPR.:** \$117,220  
**TOTAL:** \$148,866

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 2017 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 one-story dwelling of brick exterior construction with 2,616 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 676 square foot attached garage. The property has a 39,551 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .23 of a mile from the subject property. The comparables are described as one-story dwellings of brick exterior construction ranging in size from 2,466 to 3,199 square feet of living area. The dwellings were constructed from 1972 to 1981. The comparables have unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 1,054 square feet of

building area. The comparables have sites ranging in size from 34,972 to 43,725 square feet of land area. The comparables sold from January 2016 to March 2017 for prices ranging from \$345,000 to \$433,500 or from \$120.35 to \$175.79 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$134,275 which would reflect a market value of \$402,865 or \$154.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,866. The subject's assessment reflects a market value of \$449,068 or \$171.66 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales where comparable #1 is the same property as appellant's comparable #3. The submission also includes property record cards for the subject and its comparables. The comparables are located within .359 of a mile from the subject property with four comparables having the same neighborhood code as is assigned to the subject by the local assessor. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,382 to 2,672 square feet of living area. The dwellings were constructed from 1965 to 1978. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 1,054 square feet of building area. Comparable #4 has a 779 square foot in-ground swimming pool as set forth in the applicable property record card. The comparables have sites ranging in size from 33,868 to 43,725 square feet of land area. The comparables sold from July 2016 to August 2018 for prices ranging from \$345,000 to \$549,900 or from \$142.09 to \$208.77 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 parties submitted a total of eight comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4 as this property has an in-ground pool which is an added amenity that is not present in the subject property and, based on the sales in the record, this sale price also appears to be an outlier which should be given reduced weight. The Board has also given reduced weight to board of review comparables #2, #3 and #6 which sold in 2018, dates which are more remote in time to the valuation date at issue of January 1, 2017 than other

sales in the record and which may be less indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1 and #5, where there is one common property presented by both parties. The comparables are similar to the subject in location, age, design, size foundation and/or most features. These four most similar comparables sold from January 2016 to March 2017 for prices ranging from \$345,000 to \$469,000 or from \$120.35 to \$175.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$449,068 or \$171.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, 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.



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: May 26, 2020



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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