



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

APPELLANT: Stepan & Liudmyla Ambroziak  
DOCKET NO.: 18-02782.001-R-1  
PARCEL NO.: 15-07-207-015

The parties of record before the Property Tax Appeal Board are Stepan & Liudmyla Ambroziak, the appellants, 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:** \$21,302  
**IMPR.:** \$109,352  
**TOTAL:** \$130,654

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2018 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 wood siding exterior construction with 2,643 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 497 square foot garage. The property has a 14,140 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.46 of a mile from the subject property<sup>1</sup>. The comparables have sites that range in size from 7,524 to 18,707 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that each have 2,643 square feet of living area. The homes were built from 1989 to 1993. Each

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<sup>1</sup> The appellants' grid analysis included a sixth comparable which was the subject property.

comparable has a basement, four with finished area, central air conditioning and a garage with 497 square feet of building area. Two comparables each have one fireplace. The comparables sold from February 2016 to April 2018 for prices ranging from \$355,000 to \$390,000 or from \$134.32 to \$147.56 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$121,566.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,654. The subject's assessment reflects a market value of \$394,964 or \$149.44 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within approximately 0.53 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 7,524 to 13,008 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that each have 2,643 square feet of living area. The homes were built from 1989 to 1991. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a 497 square foot garage. The comparables sold from January 2017 to May 2018 for prices ranging from \$385,500 to \$430,000 or from \$145.86 to \$162.69 per square foot of living area, land included.

The board of review also submitted two Multiple Listing Service (MLS) sheets on the subject property. One MLS sheet reflected the December 2017 purchase of the subject for \$392,000 and described the property as "perfectly maintained." A second MLS sheet for the subject represents an active listing with a list price of \$439,9000 and described the property as "rehab in 2018" including an updated kitchen and fresh paint. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The subject property had a recent sale in December 2017 with a sale price of \$392,000. While this data is timely to the appeal before the Property Tax Appeal Board, the appellants identified the basis of their appeal to be comparable sales and did not complete Section IV – Recent Sale Data. While evidence of the subject's recent sale and an active listing of the subject was submitted by the board of review, this information was not analyzed due to the appellants' basis of the appeal being comparable sales.

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

The record contains eight comparables for the Board's consideration as one comparable was common to both parties and the subject property was presented as one of the appellants'

comparables. The Board gave less weight to the appellants' comparables #1, #3, #4/board of review #2 and #5 due to unfinished basement, dissimilar site size and/or sale date in 2016 which is less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date. The Board also gave less weight to the board of review comparable #1 due to its dissimilar site size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable #2 along with board of review comparables #3 and #4 which are similar to the subject in location, age, design, dwelling size, site size and features. These most similar comparables sold from June to October 2017 for prices ranging from \$367,500 to \$430,000 or from \$139.05 to \$162.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$394,964 or \$149.44 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, 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: January 19, 2021



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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Lake County Courthouse  
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