



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

APPELLANT: Peter & Jolanta Bacik  
DOCKET NO.: 19-05019.001-R-1  
PARCEL NO.: 10-22-101-019

The parties of record before the Property Tax Appeal Board are Peter & Jolanta Bacik, 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:** \$32,558  
**IMPR.:** \$191,829  
**TOTAL:** \$224,387

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 2019 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 brick exterior construction with 5,040 square feet of living area. The dwelling was constructed in 1997. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and an 842 square foot garage. The property has an 11,325 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales located from 0.23 of a mile to 2.28 miles from the subject property. The comparables have sites that range in size from 23,470 to 62,290 square feet of land area and are improved with two-story dwellings of brick, wood siding, Dryvit or brick and wood siding exterior construction that range in size from 4,198 to 6,062 square feet of living area. The dwellings were built from 1998 to 2006. Each comparable has a

basement, five with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 643 to 1,878 square feet of building area. Comparables #2, #3 and #6 each have an inground swimming pool. The properties sold from July 2017 to March 2019 for prices ranging from \$540,000 to \$865,000 or from \$105.74 to \$151.62 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$211,239 which reflects a market value of \$633,780 or \$125.75 per square foot of living area, land included, when applying 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 \$224,387. The subject's assessment reflects a market value of \$682,235 or \$135.36 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% 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 located within 0.32 of a mile from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellants' comparables #4, #5 and #7 which were previously described. These comparables sold from July 2017 to November 2018 for prices ranging from \$600,000 to \$865,000 or from \$131.70 to \$151.62 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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

The record contains seven comparable sales for the Board's consideration, as three properties were common to both parties. The Board gives less weight to the appellants' comparables #1, #2, #3, #5 and #6, which includes the common comparable. These properties are located more distant from the subject, differ from the subject in dwelling size, feature an inground swimming pool, lack a finished basement and/or sold in 2017 less proximate to the January 1, 2019 assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be the remaining two common comparables which are more similar to the subject in location, age, design and some features. Although, each of these best comparables has a larger site size and dwelling size when compared to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These properties sold in November and April 2018 for prices of \$725,000 and \$865,000 or for \$131.70 and \$151.62 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$682,235 or \$135.36 per square foot of living area, including land, which falls below the two best comparable sales on an overall basis and is bracketed by the two best comparables on a per square foot basis. Given the subject's smaller

site and dwelling size, an overall value below the two best comparables is logical. After considering adjustments to the comparables for differences from 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: March 15, 2022



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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