



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

APPELLANT: Tom Chernesky  
DOCKET NO.: 19-05043.001-R-1  
PARCEL NO.: 10-32-203-003

The parties of record before the Property Tax Appeal Board are Tom Chernesky, 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:** \$41,226  
**IMPR.:** \$247,412  
**TOTAL:** \$288,638

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 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 wood siding and brick exterior construction with 5,623 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, one fireplace, an inground swimming pool, a gazebo and a 1,245 square foot garage. The property has a 77,100 square foot site and is located in Lake Zurich, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located 286 feet to 2.41 miles from the subject. The comparables have sites that range in size from 23,470 to 78,630 square feet of land area and are improved with two-story dwellings of brick, wood siding, Dryvit, brick and stone, or wood siding and brick exterior construction that were built from 1990 to 2006. The dwellings range in size from 4,575 to 6,062 square feet of living area. The comparables are

reported to have basements with five having recreation rooms. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 774 to 1,878 square feet of building area. Four comparables have inground swimming pools and one comparable has a gazebo. The appellant's counsel noted comparable #2 is the best comparable due to its proximity to the subject. The comparables sold from February 2018 to March 2019 for prices ranging from \$540,000 to \$865,000 or from \$105.74 to \$155.67 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,638. The subject's assessment reflects a market value of \$877,856 or \$156.07 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. Board of review comparables #1 and #2 were submitted and described by the appellant as comparables #2 and #1, respectively. The additional comparable submitted by the board of review has a site with 40,080 square feet of land area and is improved with a two-story dwelling of brick exterior construction that was built in 2004. The dwelling has 4,674 square feet of living area and an unfinished basement. Features include central air conditioning, one fireplace, and a garage with 1,152 square feet of building area. This comparable sold in January 2019 for \$560,000 or \$119.81 per square foot of living area, including land. The board of review also submitted a Multiple Listing Service sheet that disclosed the subject sold in September 2020 for \$875,000. Based on this 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 record contains nine suggested comparable sales for the Board's consideration, two of which are common to both parties. The Board finds none of the comparables are not truly similar to the subject as all have smaller lot sizes, eight are located over 1.3 miles from the subject, five comparables lack an inground swimming pool, and five comparables have finished basement area. Furthermore, eight comparables have smaller dwelling sizes than the subject. Nevertheless, these comparables sold from February 2018 to March 2019 for prices ranging from \$540,000 to \$865,000 or from \$105.74 to \$155.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$877,856 or \$156.07 per square foot of living area, including land, which is above the range established by the best comparables in the record. However, after considering adjustments to the comparable sales for differences in location, site size, dwelling size and features when compared to the subject, the Board finds the appellant

failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

April 19, 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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