



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

APPELLANT: Janet Czosek  
DOCKET NO.: 19-05144.001-R-1  
PARCEL NO.: 14-23-301-034

The parties of record before the Property Tax Appeal Board are Janet Czosek, 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:** \$ 50,455  
**IMPR.:** \$156,190  
**TOTAL:** \$206,645

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 brick exterior construction with 4,214 square feet of living area. The dwelling was constructed in 1988. Features of the home include a lookout-style basement, central air conditioning, four fireplaces and an 800 square foot garage. The property has a 57,810 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The parcels range in size from 56,411 to 83,450 square feet of land area which are improved with two-story dwellings of brick or brick and frame exterior construction. The dwellings were built in either 1988 or 1989 and range in size from 3,781 to 4,558 square feet of living area. Each dwelling has an unfinished full basement where

comparable #1 is a walkout-style. Features include central air conditioning, one or three fireplaces and a garage ranging in size from 703 to 910 square feet of building area. Appellant's comparable #2 has an inground swimming pool. The appellant relied upon the Multiple Listing Service (MLS) data sheets for comparables #1, #3, #4 and #5 to establish the sales were not distress, a short sale, was rehabbed in 2012 and was an outlier given \$250,000 in updates noted in the remarks, respectively. The comparables sold from September 2017 to September 2018 for prices ranging from \$450,000 to \$621,000 or from \$104.00 to \$158.50 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$192,420 which would reflect a market value of approximately \$577,318 or \$137.00 per square foot of living area, including land, when applying the statutory level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$206,645. The subject's assessment reflects a market value of \$628,291 or \$149.10 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 five comparable sales, where board of review comparables #2 and #5 are the same properties as appellant's comparables #5 and #4, respectively. The comparables are each located in the same assessment neighborhood code as the subject property. The parcels range in size from 70,350 to 83,450 square feet of land area which are improved with two-story dwellings of brick or brick and wood siding exterior construction. The dwellings were built from 1987 to 1989 and range in size from 3,522 to 4,043 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 690 to 910 square feet of building area. The comparables sold from March 2018 to December 2019 for prices ranging from \$535,000 to \$683,472 or from \$138.53 to \$170.14 per square foot of living area, including land. The board of review disputed the appellant's characterization that common property appellant #5/board of review #2 was an outlier due to recent rehabs given interior photographs the board of review submitted from the listing depicting much of the home is still original. Based on a portion of the MLS listing, the board of review contends that comparable #3 has not been recently rehabbed. 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 parties submitted a total of eight comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board

has given reduced weight to appellant's comparable #2 which has a pool that is not a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4 and #5 along with the board of review comparables, which includes two common properties. These seven most similar comparables sold from March 2018 to December 2019 for prices ranging from \$515,000 to \$683,472 or from \$136.21 to \$170.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$628,291 or \$149.10 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 and after considering adjustments to the best comparables for differences when compared to 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:

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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