



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

APPELLANT: Wojciech Luszcz  
DOCKET NO.: 19-06488.001-R-1  
PARCEL NO.: 15-23-211-006

The parties of record before the Property Tax Appeal Board are Wojciech Luszcz, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$66,206  
**IMPR.:** \$70,288  
**TOTAL:** \$136,494

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 ranch style dwelling of brick exterior construction with 1,848 square feet of living area.<sup>1</sup> The dwelling was constructed in 1959 and is approximately 60 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 20,909 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

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<sup>1</sup> The parties dispute the subject's dwelling size. The appellant's appraisal includes a sketch of the subject with measurements showing the subject has 1,868 square feet of living area, whereas the board of review presented the subject's property record card, which includes a sketch with measurements, showing the subject has 1,848 square feet of living area. The Board finds the best evidence of the subject's dwelling size is the subject's property record card, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$397,500 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, for the purpose of estimating the market value of the subject property as of January 1, 2019 for *ad valorem* tax purposes.

Under the sales comparison approach to value, Nusinow analyzed the sales of six comparables located from 0.37 to 0.69 of a mile from the subject property. The parcels range in size from 18,925 to 40,698 square feet of land area and are improved with ranch style homes of brick and masonry or frame, brick, and masonry construction ranging in size from 1,568 to 2,433 square feet of living area. The homes are from 38 to 62 years old. Each home has a basement, four of which have finished area, central air conditioning, one to three fireplaces, and a 2-car garage. The comparables sold from August 2017 to August 2018 for prices ranging from \$300,000 to \$440,000 or from \$144.47 to \$209.52 per square foot of living area, including land.

The appraiser adjusted each of the comparables for credits given at closing, if any, and for differences in location, view, quality of construction, age, condition, room count, gross living area, basement finish, and other amenities, resulting in adjusted sales prices ranging from \$351,500 to \$426,500. Based on this analysis, the appraiser estimated an opinion of market value for the subject of \$397,500 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,778. The subject's assessment reflects a market value of \$446,269 or \$241.49 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 where comparable #2 is the same property as appraisal sale #1. The comparables are located from 0.07 to 0.46 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 18,300 to 24,390 square feet of land area and are improved with ranch style homes of wood siding or brick and wood siding exterior construction ranging in size from 1,930 to 2,164 square feet of living area. The dwellings were built from 1957 to 1969 with the two oldest homes having effective ages of 1962 and 1968. Two homes each have an unfinished basement and one home has a crawl-space foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 714 square feet of building area. Comparable #3 has a bath house and an inground swimming pool. The comparables sold from August 2018 to May 2019 for prices of \$431,000 and \$440,000 or from \$203.33 to \$223.32 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales to support their respective positions before the Board. The Board has given reduced weight to the value conclusion contained within the appellant's appraisal report as four of the six appraisal sales are remote in time from the January 1, 2019 assessment date. Therefore, the Board finds the appraisal lacks credibility and reliability as an indication of the subject's estimated market value; however, the Board will analyze the raw sales data submitted in the appraisal report, together with the comparable sales presented by the board of review.

Thus, the record contains a total of eight comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appraisal sales #2, #3, #4, and #6, due to their more remote sale dates.

The Board finds the best evidence of market value to be appraisal sale #1/board of review's comparable #2, appraisal sale #5, and the board of review's comparables #1 and #3; however, adjustments for differences from the subject in dwelling size, foundation type, basement finish, and/or bath house and inground pool amenities would be needed to make these properties more equivalent to the subject. These most similar comparables sold from May 2018 to May 2019 for prices ranging from \$345,000 to \$440,000 or from \$144.47 to \$223.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$446,269 or \$241.49 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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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