



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

APPELLANT: Waldemar & Danuta Slezak  
DOCKET NO.: 19-06491.001-R-1  
PARCEL NO.: 15-14-401-017

The parties of record before the Property Tax Appeal Board are Waldemar & Danuta Slezak, the appellants, 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:** \$66,431  
**IMPR.:** \$196,689  
**TOTAL:** \$263,120

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 and dryvit stucco exterior construction with 4,516 square feet of living area.<sup>1</sup> The dwelling was constructed in 1961 and is approximately 58 years old. The home has an effective age of 2000 or approximately 20 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 480 square foot garage. The property has an approximately 21,309 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The appellants' appraisal contains a sketch with measurements depicting 4,516 square feet of living area whereas the subject's property record card presented by the board of review contains a sketch with measurements rounded to the nearest whole number depicting 4,721 square feet of living area. The Board finds the best evidence of the subject's dwelling size is found in the appraisal which contains more precise measurements than the subject's property record card.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$710,000 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, for the appellants and the appellants' counsel to provide a basis for an appeal of the assessment of *ad valorem* taxes.

Under the sales comparison approach to value, Nusinow analyzed the sales of five comparables located from 0.43 of a mile to 1.16 miles from the subject property and depicted in relation the subject on a map presented in the appraisal. The parcels range in size from 20,038 square feet to 2.8 acres of land area and are improved with homes of brick and masonry, brick and frame, brick, frame, and masonry, or frame and stucco exterior construction ranging in size from 3,402 to 4,374 square feet of living area. The homes are from 24 to 63 years old. The appraiser reported that four homes each have a basement with finished area and one home has a crawl space foundation. Each home has central air conditioning, one or two fireplaces, and a 2-car or 3-car garage. Comparable #2 also has an additional detached 6-car garage. The comparables sold from May 2017 to July 2019 for prices ranging from \$685,000 to \$775,000 or from \$175.17 to \$204.99 per square foot of living area, including land.

The appraiser stated there were a limited number of sales near the subject from January 2017 to March 2019 so the appraiser included properties with basements. The appraiser adjusted each of the comparables for market conditions and for differences in location, lot size, view, quality of construction, condition, room count, dwelling size, basement finish, and other amenities resulting in adjusted sales prices ranging from \$697,500 to \$732,000. Based on this analysis, the appraiser estimated an opinion of market value for the subject of \$710,000 as of January 1, 2019.

The appellants submitted a brief summarizing the appraisal report, including reiterating the appraiser's description of the subject property, the appraiser's conclusion that sale prices in the neighborhood are declining, and the appraiser's adjustments.

Based on this evidence and argument, the appellants 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 \$275,940. The subject's assessment reflects a market value of \$838,978 or \$185.78 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.

The board of review submitted a brief contending that the appellant's appraisal is deficient due to a lack of photographs of four of the five comparables and the inclusion of two comparables which are significantly smaller than the subject in dwelling size. The board of review further argued that the appraisal does not discuss the subject's listing history. The board of review presented Multiple Listing Service (MLS) listing sheets for the subject describing listings in 2017 and 2018 and in 2020 and 2021 for \$998,000.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparable #4 is the same property as appraisal sale #4. The

comparables are located from 0.34 to 0.70 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 33,540 square feet of land area and are improved with one-story or two-story homes of brick, dryvit, stone, or wood siding exterior construction ranging in size from 3,594 to 4,729 square feet of living area. The dwellings were built from 1969 to 2018 with the oldest home having an effective age of 1983. Each home has a basement, three of which have a recreation room, central air conditioning, one or two fireplaces, and a garage ranging in size from 672 to 876 square feet of building area. The comparables sold from March 2018 to June 2019 for prices ranging from \$625,000 to \$1,235,000 or from \$144.01 to \$292.15 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the appellant presented an appraisal whereas the board of review presented unadjusted raw sales data. The appraiser's opinion of market value of \$157.22 per square foot of living area, including land, falls within the range established by the board of review's comparables on a price per square foot basis. Moreover, the appellants contended that more weight should be placed on the parties' common comparable, appraisal sale #4/board of review's comparable #4, which the parties agree is similar to the subject. Finally, the appellants argued that the MLS listings presented by the board of review are not indicative of market value because the subject did not sell for the listing price.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal and the board of review submitted five comparable sales in support of their respective positions before the Board. The Board gives reduced weight to the value conclusion contained within the appellants' appraisal which relied on a total of five sales, two of which occurred less proximate in time to the January 1, 2019 assessment date at issue in this appeal. Moreover, appraisal sales #3 and #5 have considerably smaller homes than the subject dwelling. Given Nusinow's reliance on two sales that occurred in 2017, the Board finds that the appraisal fails to produce a credible and/or reliable indicator of the subject's estimated market value as of the assessment date at issue. Having made this determination, the Board will examine the raw sales data presented in the appraisal and by the board of review.

Thus, the record contains a total of nine comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to appraisal sales #3 and #5 due to their more remote sale dates in relation to the January 1, 2019 assessment date. The Board gives less weight to appraisal sale #2 and the board of review's comparables #1, #2, and #5, due to differences from the subject in design, age/effective age, lot size, garage amenities, and/or location.

The Board finds the best evidence of market value to be appraisal sale #1, appraisal sale #4/board of review's comparable #4, and the board of review's comparable #3, which are more similar to the subject in dwelling size, lot size, age/effective age, location, and some features, although these comparables each have a basement with finished area unlike the subject which has a crawl space foundation. These most similar comparables sold from April 2018 to July 2019 for prices ranging from \$735,000 to \$1,049,000 or from \$175.17 to \$221.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$838,978 or \$185.78 per square foot of living area, including land, which is within the range established by the best comparable sales in the record; however, the subject does not have a basement with finished area like these most similar comparables. 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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