



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

APPELLANT: Wojciech Maciolek  
DOCKET NO.: 19-07811.001-R-2  
PARCEL NO.: 01-25-300-033

The parties of record before the Property Tax Appeal Board are Wojciech Maciolek, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$71,325  
**IMPR.:** \$166,276  
**TOTAL:** \$237,601

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 1-story dwelling of brick exterior construction with 2,276 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, an attached 552 square foot garage, a detached 576 square foot garage, and a metal utility shed. The property has a 182,952 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales presented in two grids. The comparables are located from 0.51 of a mile to 1.59 miles from the subject property. The parcels range in size from 4,360 to 93,220 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of wood siding exterior construction ranging in size from 1,158 to 1,952 square feet of living area. The dwellings were built from 1950 to 1987 with the oldest home

having an effective age of 1981. Three homes have a full or partial basement, two of which have finished area, and one home has a crawl space foundation. Two homes each have central air conditioning and one home has a fireplace. Three comparables each have a detached garage ranging in size from 308 to 1,728 square feet of building area. Comparable #4 has a metal utility shed. The comparables sold from May 2016 to November 2019 for prices ranging from \$72,500 to \$295,000 or from \$37.14 to \$231.19 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$114,323 which would reflect a market value of \$343,003 or \$150.70 per square foot of living area, including land, at 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 \$237,601. The subject's assessment reflects a market value of \$722,411 or \$317.40 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 two comparable sales, together with a listing sheet for each sale. The comparables are located 0.03 or 0.68 of a mile from the subject property and one comparable is located within the same assessment neighborhood code as the subject property. The comparables have 39,980 or 157,690 square feet of land area and are improved with 1-story homes of wood siding exterior construction with either 2,719 or 2,853 square feet of living area. The dwellings were built in 1950 or 2015. Each home has a full or partial basement, one of which has finished area, central air conditioning, a fireplace, and an attached garage with either 713 or 1,002 square feet of building area. The comparables sold in May and October 2018 for prices of \$700,000 and \$1,100,000 or \$245.36 and \$404.56 per square foot of living area, including land, respectively. 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 a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to significant differences from the subject in design, location, and/or sale dates more remote in time from the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables, which are similar to the subject in design, location, and some features. These most similar comparables sold in May and October 2018 for prices of \$700,000 and \$1,100,000 or \$245.36 and \$404.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$722,411 or \$317.40 per square foot of living area, including land,

which is bracketed by the best comparable sales both in terms of total market value and on a price per square foot basis. 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 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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APPELLANT

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