



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

APPELLANT: Radoslaw Wawrzyniak  
DOCKET NO.: 20-00052.001-R-1  
PARCEL NO.: 10-05-302-005

The parties of record before the Property Tax Appeal Board are Radoslaw Wawrzyniak, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$18,284  
**IMPR.:** \$75,040  
**TOTAL:** \$93,324

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 2020 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 vinyl siding exterior construction with 3,662 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 600 square foot garage. The property has an approximately 17,420 square foot site and is located in Round Lake, Fremont 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 within 0.34 of a mile from the subject property. The comparables have sites that range in size from 10,450 to 12,060 square feet of land area and are improved with two-story dwellings of vinyl siding or brick and vinyl siding exterior construction that range in size from 3,632 to 4,074 square feet of living area. The dwellings were built in 2003 or 2004. Each comparable has a basement, one with finished area,

central air conditioning, and either a 600 or 630 square foot garage. Four comparables each have one fireplace. The properties sold from February to November 2019 for prices ranging from \$225,000 to \$320,000 or from \$61.71 to \$78.55 per square foot of living area, land included. The appellant's grid analysis reported the subject property sold in October 2017 for a purchase price of \$270,000 or \$73.73 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$93,324 which reflects a market value of \$280,000 or \$76.46 per square foot of living area, land included, when applying 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 \$100,422. The subject's assessment reflects a market value of \$301,658 or \$82.38 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.58 of a mile from the subject property. The comparables have sites that range in size from 10,380 to 12,660 square feet of land area and are improved with two-story dwellings of vinyl siding or brick and vinyl siding exterior construction that range in size from 2,998 to 3,663 square feet of living area. The homes were built in 2004 or 2005. Each comparable has a basement with finished area, central air conditioning and either a 590 or 600 square foot garage. Comparable #3 has a fireplace. The properties sold from May to September 2019 for prices ranging from \$288,000 to \$332,000 or from \$90.64 to \$105.09 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 along with each of the board of review's comparables which have finished basement area, unlike the subject's unfinished basement, and/or differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #4 and #5 which are more similar to the subject in location, age, design, dwelling size, unfinished basement, and other features. These comparables sold from February to November 2019 for prices ranging from \$225,000 to \$300,000 or from \$61.71 to \$73.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,658 or \$82.38 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables

for differences from the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, 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:

September 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Radoslaw Wawrzyniak, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085