



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

APPELLANT: Ron Wisniewski  
DOCKET NO.: 20-00235.001-R-1  
PARCEL NO.: 12-20-306-021

The parties of record before the Property Tax Appeal Board are Ron Wisniewski, 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 **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:** \$92,170  
**IMPR.:** \$86,146  
**TOTAL:** \$178,316

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 brick exterior construction with 2,330 square feet of living area. The dwelling was constructed in 1969. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 13,000 square foot site and is located in Lake Bluff, Shields 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 located within .59 miles from the subject. The comparables have sites ranging in size from 10,500 to 14,370 square feet of land area and are improved with two-story dwellings of brick or wood siding and brick exterior construction that were built from 1962 to 1968. The dwellings range in size from 2,285 to 2,977 square feet of living area and have basements, two of which are finished with a recreation room.

Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 576 square feet of building area. The comparables sold from April 2019 to June 2020 for prices ranging from \$365,000 to \$575,000 or from \$159.74 to \$214.23 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,316. The subject's assessment reflects a market value of \$535,644 or \$229.89 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 .51 miles from the subject as comparable #1 was a duplicate sale of appellant's comparable #3. The comparables have sites ranging in size from 10,400 to 13,250 square feet of land area and are improved with one-story or two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that were built from 1966 to 1975. The dwellings range in size from 2,392 to 2,599 square feet of living area and have basements, one of which is finished with a recreation room. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 484 to 562 square feet of building area. The comparables sold from January 2019 to July 2020 for prices ranging from \$536,000 to \$606,000 or from \$214.23 to \$241.43 per square foot of living area, including land.

### **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 eight suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparables #1, #4 and #5 along with board of review comparables #2 and #3 which have finished basement area, a larger dwelling size or a dissimilar design when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparables #2 and #3 along with board of review comparables #1 and #4 which includes the common comparable. These comparables overall are more similar to the subject in location, age, dwelling size and features. These comparables sold from January to October 2019 for prices ranging from \$441,000 to \$577,500 or from \$176.05 to \$241.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$535,644 or \$229.89 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value reflected by the assessment is supported and 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: 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

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