



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

APPELLANT: Paul Zelisko  
DOCKET NO.: 20-01441.001-R-2  
PARCEL NO.: 16-05-301-082

The parties of record before the Property Tax Appeal Board are Paul Zelisko, 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 ***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:** \$152,118  
**IMPR.:** \$93,787  
**TOTAL:** \$245,905

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 2-story dwelling of brick exterior construction with 4,221 square feet of living area. The dwelling was constructed in 1977 and has a reported effective age 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 782 square foot garage. The property has an 84,510 square foot site and is located in Lake Forest, West Deerfield 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 from .17 of a mile to 1.71 miles from the subject property. The comparables are improved with 1.75-story or 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 4,142 to 4,791 square feet of living area. The dwellings were built from 1975 to 1989. Three comparables each have a concrete slab foundation and two comparables each have a

basement, one of which is finished with a recreation room. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 625 to 972 square feet of building area. The comparables sold from June 2018 to June 2019 for prices ranging from \$550,000 to \$875,000 or from \$118.15 to \$211.25 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$237,334, which would reflect a market value of \$712,073 or \$168.70 per square foot of living area, including land, when using 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 \$448,361. The subject's assessment reflects a market value of \$1,346,843 or \$319.08 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 three comparable properties located within .47 of a mile from the subject property. The board of review did not provide sales data for comparables #2 and #3 to address the appellant's overvaluation argument, therefore these two comparables will not be further addressed in the analysis. Board of review comparable #1 has a site containing 435,600 square feet of land area and is improved with a 2-story dwelling of wood siding exterior construction with 3,766 square feet of living area. The dwelling was built in 1976 and has an unfinished basement, central air conditioning, a fireplace and an 875 square foot garage. The comparable sold in October 2020 for a price of \$1,250,000 or \$492.42 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 record contains six suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4 due to their distant location from the subject being more than 1 mile away. Furthermore, the appellant's comparable #4 sold in June 2018, less proximate in time to the lien date at issue than the other comparables in the record. The Board has given reduced weight to board of review comparable #1 due to its significantly larger site size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #5. The Board finds these two comparables sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, site size, dwelling size, design and age. The comparables sold in April 2019 and June 2019 for prices of \$596,000 and \$730,000 or for \$124.40 and \$154.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,346,843 or \$319.08 per square foot of living area, including land,

which falls above the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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: October 18, 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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