



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

APPELLANT: Beata Kubiszewski  
DOCKET NO.: 20-03599.001-R-1  
PARCEL NO.: 15-33-401-037

The parties of record before the Property Tax Appeal Board are Beata Kubiszewski, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$26,741  
**IMPR.:** \$61,584  
**TOTAL:** \$88,325

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 condominium unit of wood siding exterior construction with 1,569 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning and a 418 square foot garage. The property is located in Buffalo Grove, Vernon 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 with the same assessment neighborhood code as the subject and located within .28 of a mile from the subject property. The comparables are improved with two-story condominium units of frame exterior construction with 1,569 or 1,624 square feet of living area. The dwellings were built in 1976 or 1977. The

comparables each have a basement, three of which have finished area.<sup>1</sup> Each comparable has central air conditioning and a 418 square foot garage. The appellant provided MLS listing sheets for comparables #4 and #5 which described each dwelling as having been rehabbed in 2016. The comparables sold from January to November 2019 for prices ranging from \$225,000 to \$280,000 or from \$143.40 to \$172.41 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$84,718, which would reflect a market value of \$254,179 or \$162.00 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 \$88,325. The subject's assessment reflects a market value of \$265,320 or \$169.10 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 with the same assessment neighborhood code as the subject and located within .05 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #5, which was previously described. The board of review comparables #1, #2 and #4 are improved with two-story condominium units of wood siding exterior construction with 1,569 or 1,624 square feet of living area. The dwellings were built in 1976 or 1977. Each comparable has a basement that is finished with a recreation room, central air conditioning and a 418 square foot garage. These three comparables sold from April to November 2020 for prices ranging from \$275,000 to \$305,000 or from \$175.27 to \$191.20 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 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 sale was common to both parties. The Board has given less weight to the appellant's comparables #3 and #5/board of review comparable #3, as well as board of review comparable #2 due to their less similar dwelling sizes relative to the subject when compared to the remaining comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables. The Board finds these comparables are identical to the subject in dwelling size and are similar to

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<sup>1</sup> The Multiple Listing Service (MLS) listing sheet for appellant's comparable #5 disclosed the dwelling has a finished basement.

the subject in location, design, age and some features, except four of the five comparables have basement recreation rooms in contrast to the subject's unfinished basement, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. The comparables sold from October 2019 to November 2020 for prices ranging from \$225,000 to \$300,000 or from \$143.40 to \$191.20 per square foot of living area, including land. Removing the high and low sales result in a tighter value range from \$260,000 to \$275,000 or from \$165.71 to \$175.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,320 or \$169.10 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.



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Chairman



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Member



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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: January 17, 2023



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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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COUNTY

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Lake County Courthouse  
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