



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

APPELLANT: David Lewicki  
DOCKET NO.: 20-04246.001-R-1  
PARCEL NO.: 12-17-401-085

The parties of record before the Property Tax Appeal Board are David Lewicki, 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:** \$76,791  
**IMPR.:** \$164,595  
**TOTAL:** \$241,386

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 wood siding exterior construction with 3,714 square feet of living area. The dwelling was constructed in 1982. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has a 19,410 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 three comparable sales located within .55 of a mile from the subject. The comparables have sites ranging in size from 20,674 to 34,500 square feet of land area and are improved with 2-story dwellings ranging in size from 3,194 to 4,050 square feet of living area. The dwellings were constructed from 1986 to 1993. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from

552 to 696 square feet of building area. The comparables sold from July 2019 to April 2020 for prices ranging from \$625,000 to \$650,000 or from \$154.32 to \$203.51 per square foot of living area, land included. 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 \$241,386. The subject's assessment reflects a market value of \$725,101 or \$195.23 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 five comparable sales located within .59 of a mile from the subject. These properties have sites ranging in size from 15,990 to 25,150 square feet of land area and are improved with 1-story<sup>1</sup> to 2-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,450 to 3,966 square feet of living area and were built from 1980 to 1987. The comparables have basements, with four having finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 858 square feet of building area. The comparables sold from May 2019 to October 2020 for prices ranging from \$725,000 to \$900,000 or from \$193.54 to \$245.70 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparable #1 which have an unfinished basements when compared to the subject. In addition, appellant's comparables #1 and #3 are less similar to the subject in age or dwelling size. The Board finds the best evidence of market value to be board of review comparables #2 through #5 which overall are more similar to the subject in location, dwelling size, age and features. These comparables sold from May 2019 to October 2020 for prices ranging from \$725,000 to \$835,000 or from \$193.54 to \$223.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,101 or \$195.23 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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 supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> The Board finds comparable #5 has 1,541 square feet of ground floor living area and 3,465 square feet of above ground floor area, suggesting this is a part 2-story dwelling.

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: March 21, 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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COUNTY

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