



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

APPELLANT: Ronald Gaj  
DOCKET NO.: 20-04561.001-R-1  
PARCEL NO.: 14-10-205-007

The parties of record before the Property Tax Appeal Board are Ronald Gaj, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$33,844  
**IMPR.:** \$157,779  
**TOTAL:** \$191,623

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 part 1-story and part 2-story dwelling of wood siding exterior construction with 3,813 square feet of living area.<sup>1</sup> The dwelling was built in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an 867 square foot attached garage. The property has an approximately 46,555 square foot site and is located in Hawthorn Woods, Ela 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 with the same assessment neighborhood code as the subject property and located within 0.25 of a mile from the subject. The comparables have sites that range in size from 40,540 to 45,470 square feet of land area.

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<sup>1</sup> The Board finds the best description of the subject story height was found in the property record card presented by the board of review which contains a sketch diagram with dimensions and area calculations.

The appellant reported that the comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,878 to 3,106 square feet of living area. The dwellings were built from 1983 to 1992. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a 638 to 740 square foot attached garage. The properties sold from May 2019 to May 2020 for prices ranging from \$385,000 to \$450,000 or from \$128.98 to \$144.88 per square foot of living area, land included.

Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,623, reflecting a market value of \$575,617 or \$150.96 per square foot of living area, including land, 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 the subject's assessment, the board of review submitted information on three comparable sales with one having the same assessment neighborhood code as the subject property and located from 0.23 of a mile to 2.54 miles from the subject. The comparables have sites that range from 40,320 to 89,350 square feet of land area. The comparables are improved with 2-story<sup>2</sup> dwellings of wood siding exterior construction ranging in size from 3,442 to 3,788 square feet of living area. The dwellings were built from 1992 to 1994. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, one fireplace, and a 693 to 1,106 square foot attached garage. The properties sold from June 2019 to August 2020 for prices ranging from \$575,000 to \$601,000 or from \$153.78 to \$174.41 per square foot of living area, land included. 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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which are less similar to the subject in dwelling size. The Board also gives less weight to board of review comparables #2 and #3 which are located less proximate in location to the subject than the other comparables in the record and/or has a significantly larger site than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #1 which are overall most similar to the subject in age, dwelling size, and

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<sup>2</sup> The board of review describes its comparable #1 as a 1-story dwelling. However, the board of review's grid indicates it has 3,788 square feet of above ground living area and 1,584 square feet of ground floor living which indicates that this comparable may be a part 2-story dwelling.

features. These properties sold in May 2019 and August 2020 for prices of \$450,000 and \$601,000 or for \$144.88 and \$174.41 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$575,617 or \$150.96 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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



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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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