



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

APPELLANT: Allan Filek  
DOCKET NO.: 20-04752.001-R-1  
PARCEL NO.: 14-25-102-012

The parties of record before the Property Tax Appeal Board are Allan Filek, 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:** \$75,127  
**IMPR.:** \$190,686  
**TOTAL:** \$265,813

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 and wood siding exterior construction with 4,919 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement of walk out design, central air conditioning, three fireplaces and an attached 912 square foot garage. The property has an approximately 95,460 square foot site and is located in Long Grove, Ela 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 within 1.55 miles from the subject property and have sites that range in size from 66,589 to 162,242 square feet of land area and are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,984 to 5,106 square feet of living area. The dwellings were built from 1984 to 1989 with comparable #5 having an effective year of 1992. Each comparable has a basement, one with a finished lower level, central air conditioning, one to four fireplaces and an attached garage ranging in size from 772 to 1,691 square feet of building area with comparable

#2 having an additional detached garage containing 2,400 square feet of building area. Comparables #1 and #5 each have an in-ground swimming pool. The properties sold from February 2018 to May 2020 for prices ranging from \$490,000 to \$795,000 or from \$113.90 to \$155.82 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 \$265,813. The subject's assessment reflects a market value of \$798,477 or \$162.33 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 sales located within 0.98 of a mile from the subject and have sites that range in size from 134,370 to 143,790 square feet of land area and are improved with either 1-story<sup>1</sup> or 2-story dwellings of concrete block, brick or brick and wood siding exterior construction that range in size from 3,717 to 4,422 square feet of living area. The dwellings were built from 1991 to 2006. Each comparable has a basement, one of walk out design, central air conditioning, one or two fireplaces and an attached garage ranging in size from 902 to 950 square feet of building area. Comparable #1 has an in-ground swimming pool. The properties sold from November 2019 to December 2020 for prices ranging from \$860,000 to \$870,000 or from \$195.61 to \$234.06 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 Board finds the parties submitted a total of eight comparable properties for the Board's consideration. The appellant's comparables differ from the subject in dwelling size and lot size when compared to the subject and three comparables have either an additional garage or in-ground swimming pools which the subject lacks. Furthermore, four of the appellant's comparables sold in 2018. Similarly, the board of review comparables differ from the subject in dwelling size and lot size when compared to the subject, two comparables are newer in age, one of which also has an in-ground swimming pool which the subject lacks. Nevertheless, these eight comparables sold from February 2018 to December 2020 for prices ranging from \$490,000 to \$870,000 or from \$113.90 to \$234.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$798,477 or \$162.33 per square foot of living area, including land, falls within the range established by the best comparables contained in the

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<sup>1</sup> The board of review comparables #1 and #2 have ground floor areas of 1,266 and 1,435 square feet with above ground areas of 3,717 and 3,789 square feet, suggesting the dwellings are part 2-story in design.

record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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.

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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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