



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

APPELLANT: James Kwasek  
DOCKET NO.: 20-04889.001-R-1  
PARCEL NO.: 14-11-108-003

The parties of record before the Property Tax Appeal Board are James Kwasek, 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:** \$30,041  
**IMPR.:** \$106,278  
**TOTAL:** \$136,319

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 one-story dwelling of brick exterior construction with 2,616 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 676 square foot 2-car garage. The property has an approximately 39,550 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 an appraisal estimating the subject property had a market value of \$409,000 as of August 19, 2020. The exterior-only appraisal was prepared by Michael J. Banks, a Certified Residential Real Estate Appraiser. The intended use of the report was in support of a mortgage refinance transaction for the lender/client.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three closed comparable sales and one active listing located from 0.11 to 0.78 of a mile from the subject property. The comparables present varying degrees of similarity to the subject. The three closed comparables sold in October 2019 and June 2020 for prices ranging from \$383,500 to \$410,000 or from \$130.66 to \$205.30 per square foot of living area, land included. The active property had a list price of \$455,000 or \$142.54 per square foot of living area, land included.

After adjusting the active listing for sales or financing concessions, the appraiser applied adjustments to the comparables for differences with the subject in condition, dwelling size, room count, basement features and garage capacity. The appraiser arrived at adjusted sale prices of the comparables ranging from \$403,580 to \$415,410 and an opinion of market value for the subject, under the comparable sales approach, of \$409,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$135,146 which equates to a market value of \$405,479 or \$155.00 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,319. The subject's assessment reflects a market value of \$408,998 or \$156.34 per square foot of living area, land included, when applying the statutory assessment level of 33.33%. In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.19 to 0.86 of a mile from the subject property which present varying degrees of similarity to the subject. The comparables sold from March to October 2020 for prices of \$398,500 and \$455,000 or from \$155.50 to \$193.70 per square foot of living area, land included.

### **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 appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds the subject's assessment reflects a market value of \$408,998 while the appellant's appraisal report concludes an opinion of value for the subject of \$409,000. Since the subject's market value based on assessment is essentially equal to the appraised value of the subject property, the Board finds the subject's assessment is supported by the appellant's appraisal evidence and no 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.

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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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