



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

APPELLANT: Phil Lorenc  
DOCKET NO.: 20-05090.001-R-1  
PARCEL NO.: 08-21-204-025

The parties of record before the Property Tax Appeal Board are Phil Lorenc, 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:** \$5,075  
**IMPR.:** \$44,062  
**TOTAL:** \$49,137

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 building of wood siding exterior construction with 2,354 square feet of living area. The dwelling was constructed in 1903. Features of the home include a basement. The property has an approximately 8,280 square foot site and is located in Waukegan, Waukegan 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 0.95 of a mile from the subject along with the MLS data sheet for comparable #1. The comparables have sites ranging in size from 3,986 to 8,533 square feet of land area. The comparables are improved with 2-story dwellings of frame or aluminum siding exterior construction ranging in size from 2,016 to 2,466 square feet of living area that were built in 1910, with comparables #1 and #2 having effective years built of 1963 and 1940, respectively. The MLS for comparable #1 reports the dwelling was rehabbed in 2016. Each comparable has a basement. Comparable #2 has a garage with 324 square feet of building area. The comparables sold from September 2018 to March 2019 for

prices ranging from \$109,200 to \$196,000 or from \$54.06 to \$79.48 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 \$49,137. The subject's assessment reflects a market value of \$147,603 or \$62.70 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 0.96 of a mile from the subject property. The board of review comparables #3 and #5 are the same properties as the appellant's comparables #1 and #3, respectively. The comparables have sites ranging in size from 3,350 to 11,120 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of brick, asbestos siding, wood siding or aluminum siding exterior construction ranging in size from 1,680 to 2,288 square feet of living area. The dwellings were built from 1901 to 1962, with comparable #3 having an effective year built of 1963. Four comparables each have a basement, and one comparable has a concrete slab foundation. Comparable #4 has a garage with 660 square feet of building area. The comparables sold from January 2019 to December 2020 for prices ranging from \$109,200 to \$210,000 or from \$51.68 to \$125.00 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 and the board of review comparables #1, #2 and #4 due to their dissimilar age, design and/or dwelling size when compared to the subject, furthermore, appellant's comparable #2 has a sale date of May 2018, which is less proximate in time to the January 1, 2020, assessment date, and comparable #4 lacks a basement foundation.

The Board finds the best evidence of market value to be the parties two common comparables. The Board finds that these comparables are similar to the subject in location, design, age and some features. The comparables sold in January and March 2019 for prices of \$109,200 and \$153,000 or for \$54.06 and \$75.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,603 or \$62.70 per square foot of living area, including land, which is bracketed by the two 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 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.



Chairman



Member



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:

April 18, 2023



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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