



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

APPELLANT: Zbigniew & Katarzyna Pilewicz  
DOCKET NO.: 21-00237.001-R-1  
PARCEL NO.: 16-32-405-002

The parties of record before the Property Tax Appeal Board are Zbigniew & Katarzyna Pilewicz, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:** \$49,992  
**IMPR.:** \$110,967  
**TOTAL:** \$160,959

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2021 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 2,684 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 240 square foot 1-car garage. The property has a 10,890 square foot site<sup>1</sup> and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$437,500 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, for *ad valorem* tax purposes.

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<sup>1</sup> The parties differ regarding the subject's site size. The Board find the best evidence of site size is the appellants' appraisal, which includes a township parcel map with more detailed measurements.

Under the sales comparison approach, the appraiser selected five comparable sales located within 0.50 of a mile from the subject. The parcels range in size from 8,546 to 10,802 square feet of land area and are improved with 2-story homes of frame and masonry or frame, brick and masonry exterior construction. The homes range in size from 2,176 to 2,824 square feet of living area and range in age from 50 to 59 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a 1-car or a 2-car garage. The comparables sold from November 2017 to March 2019 for prices ranging from \$415,000 to \$485,000 or from \$167.59 to \$201.06 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as quality of construction, condition, room count, dwelling size, basement finished area, and other amenities, to arrive at adjusted sale prices ranging from \$414,000 to \$479,000. Based on the foregoing the appraiser opined a market value of \$437,500 for the subject.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,959. The subject's assessment reflects a market value of \$484,087 or \$180.36 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within 0.63 of a mile from the subject. The parcels range in size from 9,000 to 12,120 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction. The homes range in size from 2,164 to 2,888 square feet of living area. The dwellings were built from 1959 to 1975, with comparable #5 having an effective age of 1967. Each home has a basement with finished area,<sup>2</sup> central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 506 square feet of building area. The comparables sold from March 2018 to November 2020 for prices ranging from \$497,000 to \$578,000 or from \$186.30 to \$239.93 per square foot of living area, including land. The board of review reported that comparable #1 previously sold in August 2018 for \$510,000 or \$193.33 per square foot of living area, including land.

The board of review submitted a brief contending that the appraisal states a value conclusion as of January 1, 2019 rather than the assessment date and two of the appraisal sales occurred in 2017, which is more remote in time from the assessment date.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants asserted there are outstanding appeals for the 2019 and 2020 tax years and requested any reduction in the subject's assessment for those tax years be carried forward to the 2021 tax year.

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<sup>2</sup> The board of review presented listing sheets for each property describing finished basement area.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted five comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion stated in the appellants' appraisal. Four of the five comparable sales occurred in 2017 and 2018, more remote in time from the assessment date, and are less likely to be indicative of market value as of that date. In addition, the appellants' appraisal comparables #3 and #4 are considerably smaller than the subject. Further, the appraiser stated that the appraisal of the home was "as-is," however the indicated value of \$445,000, determined by the sales comparison approach, was reduced for "curable physical depreciation." This detracts from the appraisal's reliability as a valid indicator of the subject's estimated market value as of the assessment date. Based on the foregoing, the Board finds the appraiser's opinion to be a less credible and/or reliable opinion of value and the Board will instead examine the raw sales data submitted by both parties.

The Board finds the best evidence of market value to be the appraisal sale #1 and the board of review's comparable sales #1, #4, and #5, which are relatively similar to the subject in dwelling size, age, location, site size, and features. The most similar comparables sold for prices ranging from \$485,000 to \$578,000 or from \$171.74 to \$230.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$484,087 or \$180.36 per square foot of living area, including land, which is just below the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. The Board gave less weight to the appraisal sales #2 through #5, the board of review's comparables #2, #3, #6, and #7, and the 2018 sale of the board of review's comparable #1, due to their more remote sale dates in 2017 or 2018 and/or substantial differences from the subject in dwelling size. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: June 27, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Zbigniew & Katarzyna Pilewicz, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085