



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

APPELLANT: Casimir Ksiazek
DOCKET NO.: 21-01456.001-R-1
PARCEL NO.: 06-27-201-017

The parties of record before the Property Tax Appeal Board are Casimir Ksiazek, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$10,233
IMPR.: \$56,546
TOTAL: \$66,779

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 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 ranch-style dwelling of vinyl siding exterior construction with 1,224 square feet of living area. The dwelling was built in 1951. Features of the home include a basement with finished area, central air conditioning, and a detached garage with 624 square feet of building area. The property has an approximately 19,600 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales¹ located in the same assessment neighborhood code as the subject property and within 0.91 of a mile from the subject. The properties have sites that range in size from 8,280 to 14,810 square feet of land area. The

¹ Comparables #3 and #4 represent one sale of a multiple parcel property. Comparables #3 (pin ending with 028) consists of the home while comparable #4 (pin ending with 027) contains a detached garage.

comparables are improved with ranch-style dwellings of brick or vinyl siding exterior construction ranging in size from 1,234 to 1,326 square feet of living area. The homes were built from 1951 to 1955 and have effective ages ranging from 1951 to 1965. The comparables each have a basement with three having finished area. Two comparables each have central air conditioning. One comparable has one fireplace. Two comparables each have an attached garage with either 273 or 308 square feet of building area and one comparable has a detached garage.² The comparables sold from March to July 2020 for prices ranging from \$100,000 to \$160,000 or from \$81.04 to \$120.66 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$53,328 which reflects a market value of \$160,000 or \$130.72 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,779. The subject's assessment reflects a market value of \$200,839 or \$164.08 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 five comparable sales located in the same assessment neighborhood code as the subject property and within 0.99 of a mile from the subject. The properties have sites that range in size from 6,250 to 45,950 square feet of land area. The comparables are improved with ranch-style dwellings of brick or vinyl siding exterior construction ranging in size from 1,200 to 1,296 square feet of living area. The dwellings were built from 1956 to 1959 with comparable #3 having an effective age of 1970. Each comparable has a basement with two having finished area and a garage that ranges in size from 308 to 440 square feet of building area. Four comparables each have central air conditioning. Two comparables each have one or two fireplaces. The comparables sold from November 2020 to November 2021 for prices ranging from \$232,500 to \$281,000 or from \$185.19 to \$229.58 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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables #1 and #3 which each lack a garage, a feature of the subject, and/or are less similar to the subject in dwelling size than other comparables in this record. The Board gives less weight to the appellant's comparable #2 which has a sale price which is significantly lower than other comparables in this record and appears to

² The Multiple Listing Service datasheet for comparable #4 disclosed it contains a detached garage.

be an outlier. The Board also gives reduced weight to the appellant's comparables #4 as well as board of review comparables #1, #4, and #5 which lack basement finish, a feature of the subject, and/or which has a lot size significantly larger than other comparables in this record.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are overall more similar to the subject in location, design, age, dwelling size, and most features. These two properties sold in May and June 2021 for prices of \$270,000 and \$232,500 or of \$219.16 and \$193.75 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$200,839 or \$164.08 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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.



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: December 19, 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

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

APPELLANT

Casimir Ksiazek, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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