



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

APPELLANT: Douglas Ceckowski
DOCKET NO.: 21-01674.001-R-1
PARCEL NO.: 07-24-136-003

The parties of record before the Property Tax Appeal Board are Douglas Ceckowski, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$19,002
IMPR.: \$144,012
TOTAL: \$163,014

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 1-story dwelling of wood siding exterior construction with 2,886 square feet of living area. The dwelling was constructed in 2004 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning and a garage containing 1,091 square feet of building area. The property has a 32,399 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located from 0.48 of a mile to 1.25 miles from the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 2,119 to 2,338 square feet of living that range in age from 15 to 24 years old. Each comparable has a basement, one with finished area, central air conditioning, a fireplace and a garage ranging in size from 480 to 746 square feet of building area. The comparables have improvement assessments ranging from \$89,591 to \$104,272 or from \$40.25 to \$44.94 per square foot of living area. Based on this evidence, the appellant requested

the subject's improvement assessment be reduced to \$124,458 or \$43.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,014. The subject property has an improvement assessment of \$144,012 or \$49.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.43 of a mile from the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction with either 2,563 or 2,667 square feet of living area that were built in either 2003 or 2006. Each comparable has a basement with finished area, central air conditioning, either one or three fireplaces and a garage containing either 586 or 693 square feet of building area. The comparables have improvement assessments of \$126,348 and \$133,262 or \$49.30 and \$49.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 six suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their smaller dwelling size when compared to the subject. Furthermore, three of the appellant's comparables are located over one mile away from the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in location, design, age and some features. These most similar comparables have improvement assessments of \$126,348 and \$133,262 or \$49.30 and \$49.97 per square foot of living area. The subject property has an improvement assessment of \$144,012 or \$49.90 per square foot of living area, which falls above the two best comparables on an overall improvement assessment total but within the range on a per square foot basis established by the best comparables in this record, which appears to be logical given the subject's slightly larger dwelling size when compared to the two best comparables. Based on this record, and after considering differences between the best equity comparables and the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment 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.



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: October 17, 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

Douglas Ceckowski, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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