



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

APPELLANT: Magdalena Kosciak  
DOCKET NO.: 21-02862.001-R-1  
PARCEL NO.: 14-36-402-005

The parties of record before the Property Tax Appeal Board are Magdalena Kosciak, 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:** \$45,542  
**IMPR.:** \$179,299  
**TOTAL:** \$224,841

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 two-story dwelling of frame exterior construction with 3,971 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, three fireplaces, and a garage with 563 square feet of building area. The property has an approximately 41,510 square foot site and is located in Long Grove, Ela 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 equity comparables that have the same assessment neighborhood code as the subject and are located within .85 of a mile from the subject. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 4,028 to 4,554 square feet of living area. The dwellings were from 1968 to 2000 with comparable #4 having an effective year built

of 1985. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 614 to 863 square feet of building area. Comparable #1 has a tennis court and a 648 square foot inground swimming pool. The comparables have improvement assessments ranging from \$100,008 to \$180,223 or from \$24.83 to \$39.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$138,577 or \$34.90 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 \$224,841. The subject property has an improvement assessment of \$179,299 or \$45.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .76 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,578 to 4,230 square feet of living area. The dwellings were built from 1973 to 2004 with comparable #1 having an effective year built of 1998. Each comparable has a basement with one having walkout style, central air conditioning, one or two fireplaces and either one or two garages ranging in size from 770 to 1,000 square feet of building area. Comparable #1 has finished attic area. The comparables have improvement assessments ranging from \$162,993 to \$197,188 or from \$45.55 to \$48.90 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 as well as the board of review's comparables #1 and #3 due to the dwellings' older ages when compared to the subject dwelling. Moreover, the appellant's comparable #1 appears to be an outlier given its additional amenities, including an inground swimming pool and a tennis court, and substantially lower improvement assessment in relation to the other comparables in the record which lack these amenities.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, age, foundation type, and some features. These five comparables have improvement assessments that range from \$161,254 to \$197,188 or from \$35.60 to \$48.90 per square foot of living area. The subject's improvement assessment of \$179,299 or \$45.15 per square foot of living area within the range established by

the most similar comparables in the record. Based on this record and after considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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:

November 21, 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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COUNTY

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