



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

APPELLANT: Maciej Chudecki  
DOCKET NO.: 21-03056.001-R-1  
PARCEL NO.: 02-05-307-089

The parties of record before the Property Tax Appeal Board are Maciej Chudecki, the appellant, by attorney Ted Bond, of the Law Offices of Thaddaus M. Bond Jr. in Libertyville; 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:** \$3,943  
**IMPR.:** \$47,471  
**TOTAL:** \$51,414

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 duplex style dwelling of wood siding exterior construction with 1,494 square feet of living area. The dwelling was constructed in 1992. Features of the home include a concrete slab foundation, central air conditioning and a 420 square foot garage. The property is located in Antioch, Antioch 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 sales located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story duplex style dwellings of wood siding exterior construction that range in size from 1,112 to 1,465 square feet of living area. The dwellings were built in 1991 or 1993. Two comparables each have an unfinished basement. Each dwelling has central air conditioning and a garage with either 210 or 420 square feet of building area. One comparable has a fireplace. The properties

sold from September 2018 to March 2020 for prices ranging from \$95,000 to \$141,900 or from \$76.00 to \$99.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$36,663 which reflects a market value of \$110,000 or \$73.63 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 \$51,414. The subject's assessment reflects a market value of \$154,629 or \$103.50 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.

The board of review, through the Antioch Township Assessor, critiqued the appellant's comparables arguing comparables #1, #2 and #3 each are dated sales having sold more than 12 months prior to the January 1, 2021 assessment date at issue. The board of review contended appellant's comparable #4 had condition issues and was sold in "as is" condition including a non-functioning central air conditioning unit. Furthermore, the board of review argued appellant comparables #2 and #3 are not typical sales as comparable #2 reflects an estate sale while comparable #3 reflects a short sale. In support of these arguments, the board of review submitted the Multiple Listing Service (MLS) sheets for each of the appellant's four comparable sales.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story duplex style dwellings of wood siding exterior construction that range in size from 1,195 to 1,565 square feet of living area. The homes were built in 1991 or 1992. Three comparables have central air conditioning and each has either a 210 or a 420 square foot garage. One dwelling has a fireplace. The properties sold from August 2019 to May 2021 for prices ranging from \$145,000 to \$170,000 or from \$108.63 to \$128.21 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparable #3 which sold in 2018 or 2019, less proximate to the lien date at issue than other properties in the record. The Board gives less weight to appellant comparable #4, which, based on information contained in the MLS sheet, was in need of repairs and updating, including a non-functioning central air conditioning unit, at the time of sale.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4 which sold proximate to the lien date at issue and are similar to the subject in location, age, design, dwelling size and other features. These comparables sold from November 2020 to May 2021 for prices ranging from \$150,000 to \$170,000 or from \$108.63 to \$128.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$154,629 or \$103.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's 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:

August 22, 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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