



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

APPELLANT: Jerry Cielak
DOCKET NO.: 21-03772.001-R-1
PARCEL NO.: 13-21-103-037

The parties of record before the Property Tax Appeal Board are Jerry Cielak, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$41,540
IMPR.: \$155,979
TOTAL: \$197,519

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 is improved with a two-story dwelling of wood siding and brick exterior construction containing 3,965 square feet of living area.¹ The dwelling was built in 2000 and has an effective year built of 2001. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces, four bathrooms, and an attached garage with 704 square feet of building area. The property has a 17,860 square foot site located in Fox River Grove, Cuba Township, Lake County.

¹ The board of review described the subject as having a story height of 1, however, it also described the home in its analysis as having a ground floor living area of 1,343 square feet and an above ground living area of 3,965 square feet, indicating the home has a story height of 2. Additionally, the appellant submitted a copy of a photograph of the subject dwelling depicting a two-story home.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings frame or frame and brick exterior construction that range in size from 3,440 to 4,636 square feet of living area. The homes were constructed from 2001 to 2003. The appellant submitted copies of the Multiple Listing Service (MLS) listings for comparables #1 and #3 stating the homes were rehabilitated in 2019 and 2020, respectively. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, three full bathrooms, one or two ½ bathrooms, and an attached garage ranging in size from 687 to 704 square feet of building area. These properties have sites ranging in size from 17,860 to 26,572 square feet of land area located in the same neighborhood as the subject and from .14 to .31 of a mile from the subject property. The sales occurred from March 2020 to December 2020 for prices ranging from \$440,000 to \$570,000 or from \$120.55 to \$146.80 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$174,443.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,519. The subject's assessment reflects a market value of \$594,042 or \$149.82 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 four comparable sales improved with two-story dwellings with wood siding or wood siding and brick exteriors that range in size from 3,440 to 4,139 square feet of living area.² The homes were constructed in 2001 and 2002. Each comparable has basement with two having finished area, central air conditioning, one fireplace, two or three full bathrooms, one or two ½ bathrooms, and an attached garage ranging in size from 693 to 892 square feet of building area. These properties have sites ranging in size from 14,810 to 19,170 square feet of land area located in the same neighborhood as the subject and from approximately .07 to .31 of a mile from the subject property. The sales occurred from March 2021 to October 2021 for prices ranging from \$580,000 to \$665,000 or from \$144.94 to \$168.60 per square foot of living area, including land.

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 information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sales #2 and #3 as well as board of review comparable #4 due to differences from the subject dwelling in size. The Board

² The board of review described comparable #2 as having a story height of 1, however, it also described the home in its analysis as having a ground floor living area of 702 square feet and an above ground living area of 3,694 square feet, indicating the home has a story height of 2.

finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1, #2 and #3. Each comparable has two less fireplaces than the subject and ½ to 1½ less bathrooms than the subject suggesting each would require upward adjustments to make them more equivalent to the subject property. Additionally, board of review comparables #1 and #2 have unfinished basements, unlike the subject, suggesting each would require an upward adjustment for this characteristic. These most similar comparables sold for prices ranging from \$440,000 to \$665,000 or from \$120.55 to \$166.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$594,042 or \$149.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

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

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