



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

APPELLANT: Magdalena & Adrian Slota  
DOCKET NO.: 21-03792.001-R-1  
PARCEL NO.: 16-27-113-013

The parties of record before the Property Tax Appeal Board are Magdalena & Adrian Slota, the appellants, by Jessica Hill-Magiera, Attorney at Law 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:** \$44,610  
**IMPR.:** \$115,535  
**TOTAL:** \$160,145

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of brick exterior construction with 2,369 square feet of living area.<sup>1</sup> The dwelling was constructed in 1948 and has an effective age of 1983. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 7,280 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located within 0.52 of a mile from the subject property. The comparables are reported to have sites that range in size from 6,534 to 26,213 square feet of land area. The comparables are improved with 2-story dwellings of either wood siding or brick exterior construction ranging in size from 2,389 to 2,595 square feet of

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<sup>1</sup> Descriptive information of the subject not provided by the appellant is found in the subject's property record card provided by the board of review.

living area that were built from 1942 to 1977. Each comparable is reported to have a basement, central air conditioning, a fireplace and a garage ranging in size from 240 to 550 square feet of building area. The comparables sold from April 2020 to February 2021 for prices ranging from \$299,900 to \$410,000 or from \$124.91 to \$158.00 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,145. The subject's assessment reflects a market value of \$481,639 or \$203.31 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 within .46 of a mile from the subject, with two comparables being in the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 7,300 to 17,400 square feet of land area. The comparables are improved with either 1.75-story, 2-story or tri-level dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,016 to 2,579 square feet of living area. The dwellings were built from 1948 to 1978, with comparables #1, #2 and #5 having effective ages of 1989, 1976 and 1973, respectively. Two comparables have a finished lower levels and three comparables have unfinished basements. Each comparable has central air conditioning, three comparables each have a fireplace and four comparables each have a garage ranging in size from 308 to 453 square feet of building area. The comparables sold from February 2020 to August 2021 for prices ranging from \$462,000 to \$702,000 or from \$179.14 to \$291.89 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a rebuttal, counsel for the appellants argued the board of review comparables #1, #3, #4 and #5 should be given less weight due to differences from the subject in age, dwelling size, design and features. Counsel agreed that board of review comparable #2 is an acceptable comparable, however, one higher comparable should not be used to form a range, when the rest of the evidence supports a reduction.

### **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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten suggested comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #2, #3 #4 and #5 along with board of review comparables #3 and #4 due to differences in age and/or lot size when compared to the subject. The Board had given reduced weight to board of review comparable #5 due to its dissimilar design style and smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable #1 along with board of review comparables #1 and #2. The Board finds these comparables are similar to the subject in site size, age, dwelling size and some features. However, two of the three comparables lack finished basement area, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from February 2020 to February 2021 for prices ranging from \$360,000 to \$580,000 or from \$144.17 to \$243.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$481,639 or \$203.31 per square foot of living area, including land, which falls within the range by the best comparable sales in the record, and appears to be well supported given its superior features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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

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APPELLANT

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COUNTY

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Lake County Courthouse  
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