



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

APPELLANT: John Stupar  
DOCKET NO.: 21-04065.001-R-1  
PARCEL NO.: 04-04-431-002

The parties of record before the Property Tax Appeal Board are John Stupar, 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 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:** \$9,122  
**IMPR.:** \$77,025  
**TOTAL:** \$86,147

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 wood siding exterior construction with 2,508 square feet of living area.<sup>1</sup> The dwelling was constructed in 1977. Features of the home include a basement, central air conditioning, a fireplace and a 550 square foot attached garage. The property has a 15,960 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located from approximately .24 of a mile to 1.60 miles from the subject property. The comparables have sites that range in size from 6,199 to 160,227

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<sup>1</sup> The Board finds the only description of the subject dwelling's exterior construction was provided by the board of review, which was not refuted by the appellant.

square feet of land area and are improved with two-story dwellings ranging in size from 1,980 to 2,896 square feet of living area. The dwellings were built from 1905 to 2005. Each comparable has a basement and a garage ranging in size from 400 to 1,536 square feet of building area. Three comparables have central air conditioning and three comparables each have a fireplace. The comparables sold from June 2019 to May 2021 for prices ranging from \$152,900 to \$337,500 or from \$67.33 to \$133.50 per square foot of living area, including land.

In a memorandum, counsel for the appellant indicated the subject contains two PINs identified as 04-04-431-002 and 04-04-431-003. Counsel stated PIN -003 has a total market value of \$27,369 and the requested reduced value for PIN -002 brings the total property value to a market value of \$213,180 or \$85.00 per square foot of living area, including land.<sup>2</sup>

Based on this evidence, the appellant requested the subject's assessment be reduced to \$61,925, which would reflect a market value of \$185,794 or \$74.08 per square foot of living area, including land, when using 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 \$86,147. The subject's assessment reflects a market value of \$259,089 or \$103.30 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 that are located within approximately .84 of a mile from the subject property and one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 15,040 to 40,000 square feet of land area and are improved with two-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,982 to 2,758 square feet of living area. The dwellings were built from 1990 to 1995. Each comparable has a basement, central air conditioning, a fireplace and an attached garage ranging in size from 420 to 704 square feet of building area. Comparable #2 also has a 528 square foot detached garage. The comparables sold from November 2020 to October 2021 for prices ranging from \$244,900 to \$340,000 or from \$103.33 to \$156.41 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

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<sup>2</sup> The Board finds the subject of this appeal is identified as PIN 04-04-431-002 and, therefore PIN 04-04-431-003 will not be further addressed in this analysis.

The record contains a total of ten comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparables #2 through #4 due to comparables #2 and #3 being either 35 or 72 years older in age and comparable #4 being 28 years newer in age, when compared to the subject dwelling. Additionally, the appellant's comparables #2 and #3 lack central air conditioning, a feature of the subject and the appellant's comparable #3 is located more than one mile away from the subject and has a smaller dwelling size. The Board has also given reduced weight to the appellant's comparable #5 due to its significantly larger site size and garage size, when compared to the subject. Moreover, the appellant's comparables #3 and #5 sold 17 and 18 months prior to the lien date at issue and are thus less likely to be indicative of the subject's market value as of January 1, 2021. The Board has given reduced weight to the board of review comparable #2 due to its larger site size and smaller dwelling size, when compared to the subject.

The Board finds the parties' remaining comparables sold more proximate in time to the assessment date at issue and are overall more similar to the subject in location, site size, dwelling size, design, age and some features. These five comparables sold from April 2020 to October 2021 for prices ranging from \$195,000 to \$340,000 or from \$67.33 to \$123.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$259,089 or \$103.30 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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 estimated market value as reflected by its 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: January 16, 2024



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

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