



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

APPELLANT:     Lukasz Sikora  
DOCKET NO.:    21-04419.001-R-1  
PARCEL NO.:     14-32-405-003

The parties of record before the Property Tax Appeal Board are Lukasz Sikora, 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:**       \$44,811  
**IMPR.:**      \$110,673  
**TOTAL:**      \$155,484

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 2,744 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement, central air conditioning, one fireplace and a 604 square foot attached garage. The property has an approximately 45,624 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.38 of a mile from the subject property. The comparables have sites that range in size from 40,351 to 42,904 square feet of land area and are improved with two-story dwellings of frame exterior construction ranging in size from 2,626 to 3,066 square feet of living area. The dwellings were built in either 1986 or 1987 with comparable #1 having an effective age of 1992. Each comparable has a

basement, central air conditioning, one fireplace and a garage ranging in size from 608 to 672 square feet of building area. The properties sold in April 2020 and April 2021 for prices ranging from \$405,000 to \$500,000 or from \$154.23 to \$170.65 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$153,649 which reflects a market value of \$460,993 or \$168.00 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 \$155,484. The subject's assessment reflects a market value of \$467,621 or \$170.42 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, as comparable #5 is a duplicate of comparable #3. The four sales are located from 0.37 of a mile to 1.34 miles from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 19,450 to 45,410 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,421 to 3,054 square feet of living area. The homes were built from 1949 to 1986. Three comparables have a basement and one comparable has a concrete slab foundation. Each home has an attached garage ranging in size from 616 to 704 square feet of building area. Comparable #1 has a second detached 816 square foot garage. Three dwellings have central air conditioning and one fireplace. The properties sold from February 2020 to September 2021 for prices ranging from \$493,000 to \$523,655 or from \$161.43 to \$216.30 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 record contains five comparable sales for the Board's consideration as two properties were common to both parties. The Board gives less weight to board of review comparable #1 which differs from the subject in location, age, design and foundation type.

The Board finds the best evidence of market value to be the appellant comparables along with board of review comparables #2, #3 and #4, including the two common properties, which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from February 2020 to April 2021 for prices ranging from \$405,000 to \$500,000 or from \$154.23 to \$173.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$467,621 or \$170.42 per square foot of living

area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and 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:

October 17, 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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