



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

APPELLANT: Sandra Lewandowski  
DOCKET NO.: 21-04478.001-R-1  
PARCEL NO.: 06-04-309-017

The parties of record before the Property Tax Appeal Board are Sandra Lewandowski, 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:** \$11,828  
**IMPR.:** \$61,080  
**TOTAL:** \$72,908

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 one-story dwelling of wood siding exterior construction containing 1,324 square feet of living area. The dwelling was built in 1996. Features of the home include a full basement with finished area<sup>1</sup>, central air conditioning, three bathrooms, one fireplace, and an attached garage with 400 square feet of building area. The property has an 8,276 square foot site and is in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with one-story dwellings of wood frame construction each with 1,324 square feet of living area. The homes were built from 1996 to 1998. Each home is

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a 993 square foot recreation room in the basement, which was not refuted by the appellant in rebuttal.

described as having an unfinished basement, central air conditioning, two bathrooms, and a garage with 400 square feet of building area. Four of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .03 to .25 miles from the subject. The comparables have improvement assessments ranging from \$54,586 to \$56,989 or from \$41.23 to \$43.04 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$55,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,908. The subject property has an improvement assessment of \$61,080 or \$46.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of wood siding exterior construction each with 1,324 square feet of living area. The homes were built in 1996 or 1997. Each home is described as having a full basement with a recreation room, central air conditioning, and an attached garage with 400 square feet of building area. The comparables have 2, 2½ or 3 bathrooms. Three of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .06 to .16 miles from the subject. The comparables have improvement assessments ranging from \$59,888 to \$61,477 or from \$45.23 to \$46.43 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seventeen comparables similar to the subject property in location and improved with homes similar to the subject in size and age. The Board finds the best evidence of assessment equity to be the board of review comparables as each home is described as having finished basement area as does the subject property. Board of review comparable #1 has ½ less bathroom than the subject and no fireplace, whereas the subject has one fireplace, suggesting this property would require an upward adjustment. Board of review comparable #2 has no fireplace whereas the subject has one fireplace suggesting this comparable would require an upward adjustment. Board of review comparable #5 has 1 less bathroom than the subject suggesting this property would require an upward adjustment. These comparables have improvement assessments that range from \$59,888 to \$61,477 or from \$45.23 to \$46.43 per square foot of living area. The subject's improvement assessment of \$61,080 or \$46.13 per square foot of living area falls within the range established by the best comparables in this record and well supported after considering the necessary adjustments. Less weight was given the appellant's comparables due to the fact none of these properties were described as having finished basement area as does the subject property. Based on this record the Board finds the appellant did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: 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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COUNTY

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