



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

APPELLANT: Ken Smoczynski
DOCKET NO.: 21-04893.001-R-1
PARCEL NO.: 07-29-106-015

The parties of record before the Property Tax Appeal Board are Ken Smoczynski, 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: \$10,379
IMPR.: \$70,394
TOTAL: \$80,773

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 bi-level¹ dwelling of wood siding exterior construction with 1,220 square feet of above ground living area. The dwelling was constructed in 1978. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 536 square foot garage. The property has an approximately 8,531 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables that have the same assessment neighborhood code as the subject and are located

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review, which described the dwelling as a bi-level design.

from .06 of a mile to 1.26 miles from the subject property. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,160 to 1,251 square feet of above ground living area. The dwellings were built from 1971 to 1983. Nine comparables each have central air conditioning, five comparables each have a fireplace and each comparable has a garage ranging in size from 462 to 536 square feet of building area. The comparables have improvement assessments ranging from \$57,242 to \$66,644 or from \$46.92 to \$54.94 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$65,185 or \$53.43 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,773. The subject property has an improvement assessment of \$70,394 or \$57.70 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .73 of a mile from the subject property. The comparables are improved with bi-level dwellings of wood siding exterior construction ranging in size from 1,052 to 1,220 square feet of above ground living area. The dwellings were built from 1972 to 1978. Each comparable has a lower level with finished area, central air conditioning and a garage ranging in size from 528 to 558 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$60,997 to \$70,735 or from \$57.79 to \$57.98 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 not warranted.

The record contains a total of 17 suggested equity comparables for the Board's consideration. The Board has given less weight to the comparables submitted by the appellant due to their less similar one-story designs, when compared to the subject's bi-level design that has a lower level with finished area. Additionally, three of the appellant's comparables lack central air conditioning, a feature of the subject and appellant's comparable #12 is located more than one mile away from the subject property. The Board has given reduced weight to board of review comparable #5 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3 and #4, which are similar to the subject in location and similar, if not identical to the subject in dwelling size, design, age and some features. These best comparables have

improvement assessments that range from \$67,150 to \$70,735 or from \$57.79 to \$57.98 per square foot of above ground living area. The subject's improvement assessment of \$70,394 or \$57.70 per square foot of above ground living area falls within the range established by the best comparables in the record in terms of total improvement assessment but below the comparables on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, 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:

November 21, 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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