



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

APPELLANT: Stanley Sokolowski  
DOCKET NO.: 21-05050.001-R-1  
PARCEL NO.: 15-30-302-007

The parties of record before the Property Tax Appeal Board are Stanley Sokolowski, 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:** \$49,253  
**IMPR.:** \$104,448  
**TOTAL:** \$153,701

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 1.5-story dwelling of wood siding exterior construction with 2,564 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement, central air conditioning, two fireplaces and an 864 square foot garage. The property has a 43,124 square foot site and located on The Grove Country Club golf course in Long Grove, Vernon Township, Lake County.<sup>1</sup>

---

<sup>1</sup> The Board finds the best description on the subject's location was presented by the board of review and is found in the subject's property record card and the location map. The subject's property record card disclosed the subject land is receiving an influence factor due to its golf course location and the board of review indicated on the location map that the subject is located on a golf course, known as The Grove Country Club, which was not refuted by the appellant.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. 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 within .63 of a mile from the subject property. The improved parcels range in size from 41,382 to 45,182 square feet of land area. The comparables have land assessments ranging from \$26,051 to \$45,788 or from \$0.62 to \$1.03 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$35,793 or \$0.83 per square foot of land area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,701. The subject property has a land assessment of \$49,253 or \$1.14 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on 15 equity comparables that are located within .51 of a mile from the subject property, eleven of which have the same assessment neighborhood code as the subject. The improved parcels range in size from 37,640 to 46,170 square feet of land area. The comparables have land assessments ranging from \$42,991 to \$50,745 or from \$1.10 to \$1.14 per square foot of land area. The board of review submitted a location map depicting the locations of the comparables in relation to the subject and indicated that the comparables are all located on the same golf course as the subject, known as The Grove Country Club. 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 27 equity comparables for the Board's consideration. The Board finds all of the comparables are similar to the subject in location and site size. The comparables have land assessments that range from \$26,051 to \$50,745 or for \$0.62 to \$1.14 per square foot of land area. However, the Board has given most weight to the 15 comparables submitted by the board of review due to their locations on the golf course like the subject, which was unrefuted by the appellant. Furthermore, five of the board of review comparables are also located within the same block as the subject. These best comparables have land assessments that range from \$42,991 to \$50,745 or from \$1.10 to \$1.14 per square foot of land area. The subject's land assessment of \$49,253 or \$1.14 per square foot of land area falls within the range established by the best comparables in this record in terms of overall land assessment and is also supported by the best comparables on a square foot basis. Therefore, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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:

July 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Stanley Sokolowski, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085