



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

APPELLANT: Mark Mateja  
DOCKET NO.: 21-05098.001-R-1  
PARCEL NO.: 05-23-403-002

The parties of record before the Property Tax Appeal Board are Mark Mateja, 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:** \$16,468  
**IMPR.:** \$80,489  
**TOTAL:** \$96,957

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 two-story dwelling with wood siding exterior construction containing 2,823 square feet of living area. The dwelling was built in 2004. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 556 square feet of building area. The subject property also has an inground swimming pool. The property has a 12,000 square foot site located in Round Lake, Grant 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 twelve equity comparables improved with two-story dwellings of frame construction that range in size from 2,768 to 2,953 square feet of living area. The homes were built from 1999 to 2003. Each comparable has an unfinished full basement, central air conditioning, and a garage ranging in

size from 440 to 572 square feet of building area. Eight comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from .04 to 1.30 miles from the subject property. Their improvement assessments range from \$75,280 to \$80,104 or from \$26.48 to \$27.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$76,870.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,957. The subject property has an improvement assessment of \$80,489 or \$28.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables with the second set of five comparables (Assessor Equity Comparables) being identified by the township assessor and submitted to the Lake County Board of Review at the county level appeal. The comparables are composed of two-story dwellings of wood siding or frame construction that have either 2,748 or 2,823 square feet of living area. The homes were built from 2003 to 2005. Each comparable has a full basement with two having finished area, central air conditioning, and a garage with either 556 or 572 square feet of building area. Eight comparables have one fireplace. One comparable has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject and are located with .29 of a mile from the subject property. Their improvement assessments range from \$76,949 to \$81,533 or from \$27.52 to \$29.34 per square foot of living area.

The board of review also presented a grid analysis prepared by the township assessor using five comparable sales that was originally submitted to the Lake County Board of Review at the county level appeal. This evidence does not specifically address the appellant's assessment equity argument and will not be further discussed by this Board.

### **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 not warranted.

The record contains twenty-two comparable properties submitted by the parties to support their respective positions. The comparables are improved with homes similar to the subject in age, style, size, and most features. However, the Board gives less weight to appellant's comparables #1, #2, #4, and #8 as none of these properties have an inground swimming pool or fireplace as does the subject property. The Board gives less weight to board of review comparables #2 and 4 as each has finished basement area, a feature the subject does not have, but neither has an inground swimming pool. The Board give less weight to Assessor Equity Comparable #1 as this comparable has no fireplace and no inground swimming pool. Additionally, Assessor Equity Comparable #3 has an inground but no fireplace, therefore this comparable will require a positive adjustment to make it more equivalent to the subject. The remaining comparables do

not have an inground swimming pool suggesting that each would require an upward adjustment to make them more equivalent to the subject property. These fifteen comparables<sup>1</sup> have improvement assessments ranging from \$76,949 to \$81,533 or from \$26.49 to \$28.88 per square foot of living area. The subject's improvement assessment of \$80,489 or \$28.51 per square foot of living area falls within the range established by the best comparables in this record and is well supported given each of these comparables would require an upward adjustment for a fireplace or for an inground swimming pool. 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.

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<sup>1</sup> Appellant's comparables #3, #5, #6, #7, #9, #10, #11, and #12; board of review comparables #1, #3, and #4; and Assessor Equity Comparables #2, #3, #4, and #5.

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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