



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

APPELLANT: Howard Radzely  
DOCKET NO.: 22-00167.001-R-1  
PARCEL NO.: 16-18-203-024

The parties of record before the Property Tax Appeal Board are Howard Radzely, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$196,196  
**IMPR.:** \$314,610  
**TOTAL:** \$510,806

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 2022 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 1.75-story dwelling of brick exterior construction with 5,001 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with 2,800 square feet of finished area, central air conditioning, four fireplaces and an 896 square foot garage. The property has an approximately 41,820 square foot site and is located in Lake Forest, West Deerfield 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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with a 1.5-story or a 1.75-story dwelling of brick exterior construction ranging in size from 4,877 to 5,238 square feet of living area. The dwellings were built from 1998 to 2001. The comparables each have a full basement, two of which have either 1,300 or 1,900 square feet

of finished area. Each comparable has central air conditioning, three or four fireplaces and a garage containing 834 or 851 square feet of building area. The comparables have improvement assessments ranging from \$287,849 to \$299,772 or from \$54.95 to \$59.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$300,060 or \$60.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$510,806. The subject property has an improvement assessment of \$314,610 or \$62.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with a 1.5-story, a 1.75-story and a 2-story dwelling of brick exterior construction ranging in size from 5,137 to 5,430 square feet of living area. The dwellings were built in 2001 or 2008. The comparables each have a full basement, two of which have either 2,500 or 2,900 square feet of finished area. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 854 to 1,005 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$336,360 to \$342,418 or from \$62.73 to \$66.66 per square foot of 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 six suggested equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, age and some features. However, five of the six comparables have less finished basement area, if any, when compared to the subject's basement with 2,800 square feet of finished area, suggesting upward adjustments would be required to make these comparables more equivalent to the subject, and two comparables each have an inground swimming pool, unlike the subject suggesting downward adjustments would be required for this feature. Nevertheless, the comparables have improvement assessments that range from \$287,849 to \$342,418 or from \$54.95 to \$66.66 per square foot of living area. The subject's improvement assessment of \$314,610 or \$62.91 per square foot of living area falls within the range established by the comparables in the record. Based on this evidence and after considering adjustments to the 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: January 16, 2024



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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