



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

APPELLANT: Tadeusz & Malgorzata Sieklucki
DOCKET NO.: 22-01021.001-R-1
PARCEL NO.: 15-23-402-017

The parties of record before the Property Tax Appeal Board are Tadeusz & Malgorzata Sieklucki, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$66,489
IMPR.: \$101,285
TOTAL: \$167,774

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick and frame exterior construction with 2,620 square feet of living area. The dwelling was built in 1968 and is approximately 54 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 575 square foot garage. The property has an approximately 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and within 0.89 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,376 to 2,830 square feet of living area. The dwellings were built from 1908 to 1969 and thus would range in age from

approximately 53 to 114 years old. Comparables #2, #3, and #4 have effective ages of 1967, 1920, and 1967, respectively. The comparables each have a basement with one being a partially finished walkout. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 462 to 625 square feet of building area. The comparables have improvement assessments that range from \$69,645 to \$91,010 or from \$29.31 to \$32.16 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$80,649 or \$30.78 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 \$167,774. The subject property has an improvement assessment of \$101,285 or \$38.66 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 located in the same assessment neighborhood code as the subject property and from 0.60 of a mile to 1.05 miles from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,512 to 2,748 square feet of living area. The dwellings were built from 1960 to 1975 and thus would range in age from approximately 47 to 62 years old. Three comparables each have a basement with two being partially finished and two comparables are reported to lack basement area. Four comparables each have central air conditioning. Four comparables each have one or two fireplaces. Each comparable has a garage that ranges in size from 484 to 550 square feet of building area. The comparables have improvement assessments that range from \$98,047 to \$106,847 or from \$38.88 to \$39.29 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten suggested equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #3 and #5 as well as board of review comparables #1 and #3 which differ from the subject in age or have basement finish, which the subject lacks. In addition, board of review comparable #1 is located over 1 mile from the subject and is less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties remaining comparables which are overall more similar to the subject in design, age, dwelling size, and features. The comparables have improvement assessments that range from \$69,645 to \$99,562 or from \$29.31 to \$39.29 per square foot of living area. The subject's improvement assessment of \$101,285 or \$38.66 per square foot of living area falls slightly above the range established by the best

comparables in the record on an overall improvement assessment basis but within the range on a per square foot basis. However, based on this record and after considering adjustments to the best comparables for differences from the subject including but not limited to dwelling size and garage size, the Board finds the appellants 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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COUNTY

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