



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

APPELLANT: Leonard Vrankiak  
DOCKET NO.: 22-01421.001-R-1  
PARCEL NO.: 13-03-401-009

The parties of record before the Property Tax Appeal Board are Leonard Vrankiak, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$41,888  
**IMPR.:** \$139,836  
**TOTAL:** \$181,724

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 2-story dwelling of frame exterior construction with 3,060 square feet of living area. The dwelling was constructed in 1975. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 576 square foot garage. The property has a 76,242 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood as the subject and within .82 of a mile from the subject property. The comparables are reported to have sites ranging in size from 24,277 to 50,167 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in sizes from 2,692 to 3,404 square feet of living area that were from 1967 to 1978. The appellant reported that each comparable has a basement with finished area, two of walk-out design, central air conditioning, one to three fireplaces and a garage ranging in size

from 572 to 912 square feet of building area. Comparable #1 has a greenhouse. The comparables sold from March to December 2021 for prices ranging from \$346,000 to \$561,750 or from \$128.53 to \$172.79 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,724. The subject's assessment reflects a market value of \$545,227 or \$178.18 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located in the same assessment neighborhood as the subject and within .67 of a mile from the subject property. The comparables have sites that range in size from 23,220 to 103,710 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 2,453 to 3,618 square feet of living area that were built from 1965 to 1975. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 472 to 693 square feet of building area. The comparables sold in May and June 2021 for prices of \$485,000 and \$700,000 or ranging from \$188.42 to \$197.72 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 which appears to be an outlier as it sold considerably lower than the other comparables in the record. The Board gives less weight to board of review comparables due to differences in dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #2, #3 and #4, which are relatively similar to the subject in location, age, dwelling size and features. However, each comparables has a smaller site size than the subject. Nevertheless, the comparables sold in March and September 2021 for prices ranging from \$441,000 to \$561,750 or from \$162.43 to \$172.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$545,227 or \$178.18 per square foot of living area, including land, which falls within

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2022.

the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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:

April 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

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

APPELLANT

Leonard Vrankiak, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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