



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

APPELLANT: Lukasz Sikora
DOCKET NO.: 22-01448.001-R-1
PARCEL NO.: 14-32-405-003

The parties of record before the Property Tax Appeal Board are Lukasz Sikora, 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: \$45,990
IMPR.: \$113,584
TOTAL: \$159,574

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 two-story dwelling of frame exterior construction with 2,744 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement, central air conditioning, a fireplace, a shed, and a 604 square foot garage. The property has a 45,624 square foot site located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story style dwellings of frame construction that range in size from 2,626 to 3,006 square feet of living area.¹ The homes were built between 1986 and 1987, with comparable #1 having an effective age of

¹ The appellant noted there were no like kind sales in the subject's immediate neighborhood, but all three suggested comparable sales are located less than ½ mile from the subject property and are in the same neighborhood code as the subject property.

1992. Each comparable has central air conditioning, a garage ranging from 608 to 672 square feet of building area, a fireplace, and an unfinished basement. Comparable #3 also has a shed. The sales occurred between April 2020 and April 2021 for prices ranging from \$405,000 to \$500,000 or from \$154.23 to \$170.65 per square foot of living area, including land. The appellant's grid analysis also disclosed the subject property sold in April 2017 for \$380,000 or \$138.48 per square feet of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,574. The subject's assessment reflects a market value of \$478,770 or \$174.48 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales sharing the same neighborhood code as the subject and located within one mile from the subject property. These properties consist of two-story style dwellings of frame or brick and frame construction ranging in size from 2,624 to 2,950 square feet of living area. The homes were constructed between 1982 and 1987. Each dwelling has central air-conditioning, a garage ranging in size from 660 to 858 square feet of building area, one to three fireplaces, and lots ranging in size from 38,453 to 45,822 square feet of land area. Each has a basement, three of which are walk-out basements. The five sales occurred between May 2021 and October 2022 for prices ranging from \$600,000 to \$850,000 or from \$217.71 to \$288.14 per square foot of living area, including land.

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 record contains a total of eight comparable sales for the Board's consideration. The Board gives weight to the appellant's comparables #2 and #3, which sold less proximate in time to the assessment date than other comparables in the record. The Board further finds that less weight is given to the board of review's comparable #1 due to differences in dwelling size and amenities. After removing the above-mentioned comparables from the consideration, the Board finds the most comparable sales contained in the record consist of the appellant's comparable #1 and the board of review's comparables #2, #3, #4 and #5, which were sold for prices ranging from \$405,000 to \$749,900 or from \$154.23 to \$259.30 per square foot of living area, including land.

² Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code 1910.50(C)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

The subject's assessment reflects a market value of \$478,770 or \$174.48 per square foot of living area, land included, which falls in the low end of the range established by the most comparable properties. Although some of the remaining comparables would require adjustments to account for slight differences from the subject property, the Board finds that, even after such adjustments, the subject property's per square foot value, including land, falls well within the middle of the range established by these sales comparables.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: February 20, 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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