



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

APPELLANT: Wayne Urbanek  
DOCKET NO.: 22-01450.001-R-1  
PARCEL NO.: 15-01-205-009

The parties of record before the Property Tax Appeal Board are Wayne Urbanek, 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:** \$56,011  
**IMPR.:** \$221,120  
**TOTAL:** \$277,131

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 brick and frame exterior construction with 3,434 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a 547 square foot garage. The property has a 9,148 square foot site located in Lake Forest, Vernon 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 located within one-half of a mile from the subject property. The comparables have sites that range in size from 15,246 to 26,572 square feet of land area. The properties are improved with two-story style dwellings of frame exterior construction that range in size from 3,124 to 3,315 square feet of living area that were built between 1993 and 1997. Each comparable has central air conditioning, one to two fireplaces, full or partial basements, with all three having some finished area, and a garage with either 528 or 552 square feet of building area. The sales occurred between March and October 2020 for

prices ranging from \$775,000 to \$785,000 or from \$236.80 to \$248.08 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 \$277,131. The subject's assessment reflects a market value of \$831,476 or \$242.13 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 five comparable properties located within one-half mile from the subject property. The board of review's comparables #4 and #5 are the same as the appellant's comparables #2 and #3, respectively. The comparables have sites that range in size from 10,890 to 31,799 square feet of land area. These properties consist of two-story style dwellings of either frame or brick and frame exterior construction ranging in size from 3,081 to 3,775 square feet of living area that were built between 1993 and 2000. Each dwelling has central air-conditioning, one to three fireplaces, full or partial basements, with finished area, and a garage ranging in size from 247 to 813 square feet of building area. The five sales occurred between March 2020 and July 2022 for prices ranging from \$775,000 to \$1,250,000 or from \$246.45 to \$373.26 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.

Both parties submitted a total of eight comparable sales for the Board's consideration with two of these eight being common to both parties' respective sales comparables. Therefore, the Board finds the six comparable sales contained in the record offered by both parties were sold between March 2020 and July 2022 for prices ranging from \$775,000 to \$1,250,000 or from \$236.80 to \$373.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$831,476 or \$242.13 per square foot of living area, land included, which falls within the range established by these comparable properties.

The board of review's comparables #1 and #2, which are closer in age to the subject property, also have the most proximate dates of sales in comparison to the subject property's January 1, 2022, date of assessment. These properties were sold in January and July 2022, for per square

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<sup>1</sup> 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.

foot prices of \$304.64 and \$373.26, which are significantly higher than the subject per square foot value, as reflected by its assessment, of \$242.12. The Board further finds the subject's per square foot value, as reflected by its assessment, is lower than the per square foot sales prices for five of the six comparable sales contained in the record with neither party indicating that upward or downward adjustments are necessary. Based on this evidence, 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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