



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

APPELLANT: Sugine Korczak  
DOCKET NO.: 22-01491.001-R-1  
PARCEL NO.: 16-15-423-012

The parties of record before the Property Tax Appeal Board are Sugine Korczak, 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:** \$24,696  
**IMPR.:** \$96,552  
**TOTAL:** \$121,248

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-story dwelling of brick and stone exterior construction with 1,309 square feet of living area. The dwelling was constructed in 2007. Features of the home include 3-bathrooms, a basement with finished area, central air conditioning, two fireplaces and a 472 square foot garage.<sup>1</sup> The property has an approximately 5,340 square foot site and is located in Highwood, Moraine 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 within 0.56 of a mile from the subject property. The comparables have sites that range in size from 5,279 to 10,668 square feet of land area and are improved with 1-story dwellings ranging in size from 1,154 to 1,412 square

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<sup>1</sup> The Board finds the best description of the subject's garage was found in the comments and photograph of the subject submitted by the board of review and not refuted by the appellant.

feet of living area. The dwellings were built from 1928 to 1974 and have effective ages ranging from 1950 to 1975. Each comparable has a basement, with one having finished area.<sup>2</sup> Each dwelling has 1-bathroom or 2-bathrooms and a garage ranging in size from 216 to 550 square feet of building area. Three homes have central air conditioning and two homes each have one fireplace. The properties sold from March 2020 to April 2022 for prices ranging from \$279,000 to \$390,000 or from \$241.77 to \$281.75 per square foot of living area, land included.

The appellant also submitted the Multiple Listing Service (MLS) sheets on its comparables #1, #2 and #4 which disclosed the properties were updated in either 2016 or 2021. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$119,543 which reflects a market value of \$358,665 or \$274.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,248. The subject's assessment reflects a market value of \$363,780 or \$277.91 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

The board of review submitted comments asserting the subject property is unique as it was constructed in 2007 while the "vast majority of homes" in the subject's neighborhood were built from approximately 1930 to 1970. The board of review noted the subject's built-in garage appears to be erroneously counted in the subject's basement size, asserting the correct basement size to be 837 square feet of area while the subject's garage is correctly reported as 472 square feet of area. To document the subject's basement and garage features, the board of review noted the subject's property sketch with living area above the garage and submitted a photograph depicting the subject's built-in garage.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.62 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 5,110 to 10,670 square feet of land area and are improved with 1-story dwellings of brick or stone exterior construction ranging in size from 987 to 1,372 square feet of living area. The homes were built from 1941 to 1974 with effective ages ranging from 1956 to 1975. Each comparable has a basement, with four having finished area. The dwellings have from 1-bathroom to 3½-bathrooms. Three homes have central air conditioning, four comparables each have a garage ranging in size from 242 to 576 square feet of building area and one dwelling has a fireplace. The properties sold from May 2021 to April 2022 for prices ranging from \$328,800 to \$612,000 or from \$281.75 to \$446.06 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>2</sup> Some property details for appellant comparables #1, #2 and #4 were found in their respective Multiple Listing Service sheets.

<sup>3</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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

**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 eight comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparable #2 which differ from the subject in dwelling size and/or have an unfinished basement in contrast to the subject's finished basement.

The Board finds the best evidence of market value to be appellant comparable #4 and board of review comparables #1, #3, #4 and #5, including the common property, which are more similar to the subject in location, design, dwelling size and other features. However, these properties present varying degrees of similarity to the subject in age/effective age, bathroom count, garage capacity, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from May to November 2021 for prices ranging from \$328,800 to \$612,000 or from \$281.75 to \$446.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$363,780 or \$277.91 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and 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: March 26, 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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