



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

APPELLANT: Jerzy Kozlowski  
DOCKET NO.: 22-01566.001-R-1  
PARCEL NO.: 14-35-105-031

The parties of record before the Property Tax Appeal Board are Jerzy Kozlowski, 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:** \$38,045  
**IMPR.:** \$208,936  
**TOTAL:** \$246,981

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 brick exterior construction with 4,111 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 800 square foot garage. The property has a 47,427 square foot site<sup>1</sup> and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on 12 equity comparables located within the same assessment neighborhood code as the subject. The comparables are reported to be 2-story dwellings of brick, frame, or brick and frame exterior

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<sup>1</sup> The parties differ as to the subject's site size. The Board finds the best evidence of site size was found in the subject's property record card submitted by the board of review.

construction that range in size from 3,942 to 4,311 square feet of living area. The dwellings were built from 1977 to 2014. Each comparable is reported to have an unfinished basement, central air conditioning, one to five fireplaces and a garage ranging in size from 682 to 966 square feet of building area. The comparables have improvement assessments that range from \$158,969 to \$204,679 or from \$37.61 to \$45.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,981. The subject has an improvement assessment of \$208,936 or \$50.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,909 to 4,078 square feet of living area. The homes were built from 1987 to 2001 and have unfinished basements. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 743 to 919 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$201,038 to \$207,916 or from \$49.97 to \$52.61 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 16 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #2 due to difference in age when compared to the subject. The Board gives less weight to appellant's comparable #4 which appears to be an outlier due to its considerably lower improvement assessment when compared to the other comparables in the record. The Board gives less weight to board of review comparable #2 which has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the remaining appellant's comparables and board of review comparables #1, #3 and #4, all of which are older than the subject. These comparables are similar to the subject in location, dwelling size and features. These comparables have improvement assessments that range from \$166,351 to \$207,916 or from \$40.15 to \$52.61 per square foot of living area. The subject's improvement assessment of \$208,936 or \$50.82 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and slightly higher on an overall basis.

However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: 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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