



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

APPELLANT: Stanley Jeziorski
DOCKET NO.: 22-01737.001-R-1
PARCEL NO.: 02-18-105-012

The parties of record before the Property Tax Appeal Board are Stanley Jeziorski, 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 **A Reduction** 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: \$7,948
IMPR.: \$86,374
TOTAL: \$94,322

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 is improved with a townhouse of wood siding exterior construction containing 1,639 square feet of living area. The dwelling was built in 2006. Features of the home include a basement finished with a 927 square foot recreation room, central air conditioning, one fireplace, and an attached garage with 441 square feet of building area.¹ The property has a 5,754 square foot site located in Antioch, Antioch Township, Lake County.

¹ Although the parties agreed on the amount of living area the dwelling has, the appellant described the subject as being a one-story dwelling while the board of review described the subject as being a two-story townhouse. The Board finds the best description of the subject property was contained on the copy of the subject's property record card submitted by the board of review, which described the home as having one-story but further indicated the dwelling has 844 square feet of ground floor living area and 1,639 square feet of above ground living area, which indicates the home is a multi-story dwelling. The property record card also indicated the subject has a full basement with 927 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of wood siding exterior construction with either 1,639 or 1,836 square feet of living area. The homes were built in 2006 or 2007. Each comparable has a basement, central air conditioning, one fireplace, and a garage with either 420 or 441 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .01 to .09 from the subject property. Their improvement assessments range from \$79,722 to \$87,704 or from \$43.42 to \$50.90 per square foot of living area.² The appellant requested the subject's improvement assessment be reduced to \$78,508.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,364. The subject property has an improvement assessment of \$88,416 or \$53.95 per square foot of living area. The board of review also disclosed that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0717 was applied for the 2022 tax year.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story townhomes of wood siding exterior construction that range in size from 1,599 to 1,755 square feet of living area.³ The homes were built in 2003 or 2006. Each comparable has a basement with finished area, central air conditioning, one fireplace, and a garage with either 441 or 462 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located within approximately .10 of a mile from the subject property. The comparables have improvement assessments ranging from \$83,450 to \$103,319 or from \$50.92 to \$63.04 per square foot of living area.

The board of review submitted a copy of the subject's property record card disclosing the property is receiving both the senior homestead exemption and the general homestead exemption.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is appropriate.

² The appellant's grid analysis contained the incorrect assessment information for the subject property.

³ Appellant's comparable #3 and board of review comparable #1 are the same property, however, the assessment information reported by the parties for this comparable differ.

The Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2021 assessment year under Docket No. 21-04062.001-R-1. The Property Tax Appeal Board issued a decision in Docket No. 21-04062.001-R-1 on January 16, 2024, reducing the total assessment of the subject property to \$88,012.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record further disclosed that the subject property is an owner-occupied dwelling. The Board further finds that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction during or after the 2021 tax year establishing a different fair cash value on which the Board's decision for the 2021 tax year was based or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0717 was applied in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2021 tax year plus the application of the 2022 equalization factor of 1.0717.

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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