



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

APPELLANT: Ken Smoczynski  
DOCKET NO.: 22-01843.001-R-1  
PARCEL NO.: 07-29-106-015

The parties of record before the Property Tax Appeal Board are Ken Smoczynski, 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:** \$10,813  
**IMPR.:** \$73,336  
**TOTAL:** \$84,149

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 bi-level<sup>1</sup> dwelling of wood siding exterior construction with 1,220 square feet of above ground living area. The dwelling was constructed in 1978. Features of the home include a finished lower level, central air conditioning, a fireplace and a 536 square foot garage. The property has an approximately 8,531 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .86 of a mile from the subject property. The comparables have sites that range in size from 8,638 to 10,075 square feet

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<sup>1</sup> The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review, which described the dwelling as a bi-level design.

of land area and are improved with 1-story dwellings ranging in size from 1,040 to 1,222 square feet of above ground living area. The dwellings were built from 1971 to 1987. Each comparable has central air conditioning; two comparables each have one fireplace; and each comparable has a garage ranging in size from 460 to 676 square feet of building area. The properties sold from June to December 2020 for prices ranging from \$212,000 to \$249,000 or from \$186.17 to \$219.54 per square foot of above ground 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 \$84,149. The subject's assessment reflects a market value of \$252,472 or \$206.94 per square foot of above ground living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .13 of a mile from the subject property. The comparables have sites that range in size from 8,500 to 9,660 square feet of land area and are improved with bi-level style dwellings of wood siding exterior construction with either 1,164 or 1,220 square feet of above ground living area. The dwellings were built from 1976 to 1978. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 555 to 586 square feet of building area. One comparable has two fireplaces. The properties sold from November 2021 to April 2022 for prices ranging from \$285,000 to \$310,100 or from \$243.44 to \$266.41 per square foot of above ground 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 no reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as they each lack a finished lower level which is a feature of the subject, and they sold less proximate in time to the January 1, 2022 assessment than the board of review comparables.

The Board finds the best evidence of market value to be the board of review comparables which sold more proximate in time to the assessment date at issue and overall are more similar to the subject in location, style, age, dwelling size and features. The comparables sold from November 2021 to April 2022 for prices ranging from \$285,000 to \$310,100 or from \$243.44 to \$266.41

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<sup>2</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.

per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$252,472 or \$206.94 per square foot of above ground living area, including land, which falls below the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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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COUNTY

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