



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

APPELLANT: Craig Czar
DOCKET NO.: 22-01871.001-R-1
PARCEL NO.: 06-27-411-019

The parties of record before the Property Tax Appeal Board are Craig Czar, 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: \$21,304
IMPR.: \$117,273
TOTAL: \$138,577

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 vinyl siding exterior construction with 3,143 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, an attic that is partially finished with 127 square feet of finished area, one fireplace and a garage with 818 square feet of building area.¹ The property has an approximately 14,810 square foot site and is located in Grayslake, Avon Township, Lake County.

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 twelve suggested equity comparables located in the subject's assessment neighborhood code and within 0.75 of a mile from the subject property. The comparables are improved with 2-story dwellings that range in size from 3,003 to 3,297 square feet of living area. The dwellings were built from 1987 to 1993 with

¹ The best evidence of the subject's features was found in the property record card presented by the board of review.

comparable #5 having a reported effective age of 1991. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 506 to 759 square feet of building area. The comparables have improvement assessments ranging from \$93,880 to \$116,602 or from \$31.21 to \$35.68 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$110,115 or \$35.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,577. The subject property has an improvement assessment of \$117,273 or \$37.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two grid analyses with information on five suggested equity comparables² located in the subject's assessment neighborhood code and within 0.74 of a mile from the subject property. The comparables are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 2,520 to 3,100 square feet of living area. The dwellings were built from 1988 to 1993. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 594 to 850 square feet of building area. The comparables have improvement assessments ranging from \$94,152 to \$115,639 or from \$37.30 to \$37.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted seventeen suggested comparables for the Board's consideration. The Board has given less weight to the board of review comparables #2 and #3 which differ substantially from the subject in dwelling size.

The Board finds the best evidence of assessment to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These most similar comparables have improvement assessments ranging from \$93,880 to \$116,602 or from \$31.21 to \$37.58 per square foot of living area. The subject property has an improvement assessment of \$117,273 or \$37.31 per square foot of living area which falls slightly above the range established by the best comparables in the record on an overall basis but within the range on a per square foot basis. The subject's higher overall improvement assessment appears to be justified given the subject's attic with finished area, a feature that the best comparables lack. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that

² The board of review submitted seven comparables in support of its contention; however the Board finds two of these suggested comparables are duplicates. For clarity in this record, the board has renumbered these comparables #1 through #5 in the order in which they were presented in the evidence.

the subject's improvement was inequitably assessed and a reduction in the 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:

April 16, 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

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