



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

APPELLANT: Patrick Lucansky
DOCKET NO.: 22-01873.001-R-1
PARCEL NO.: 10-13-310-027

The parties of record before the Property Tax Appeal Board are Patrick Lucansky, 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: \$38,416
IMPR.: \$114,648
TOTAL: \$153,064

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 two-story dwelling of vinyl siding and brick exterior construction with 3,372 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include 3.5 bathrooms, a full walkout-style basement with finished area, central air conditioning, a fireplace and a 672 square foot garage. The property has a 14,100 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and within .16 of a mile from the subject. The comparables consist of two-story dwellings that were built in either

¹ Features of the subject dwelling not provided by the appellant have been drawn from the property record card submitted by the board of review and which descriptions were not refuted by the appellant in rebuttal.

2005 or 2006. The dwellings range in size from 3,299 to 3,500 square feet of living area and have unfinished basements as reported by the appellant. Each comparable has either 2.5 or 3.5 bathrooms, central air conditioning, a fireplace and a garage ranging in size from 672 to 800 square feet of building area. The comparables have improvement assessments ranging from \$96,609 to \$108,089 or from \$27.60 to \$32.02 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$106,454 or \$31.57 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 \$155,956. The subject property has an improvement assessment of \$117,540 or \$34.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within .13 of a mile from the subject. The comparables consist of two-story dwellings of vinyl siding and brick exterior construction that were built in either 2005 or 2006. The dwellings range in size from 3,325 to 3,393 square feet of living area, have either 3.5 or 4.5 bathrooms, a basement, two of which are walkout-style and four of which have finished area. Each dwelling has central air conditioning, a fireplace and a 672 square foot garage. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$108,601 to \$119,569 or from \$32.27 to \$35.24 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 17 equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has analyzed the properties and based on differences in bathroom count, the Board has given reduced weight to most of the appellant's comparables along with board of review comparable #1. The Board has given reduced weight to board of review comparable #5 which features an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #6, #8 and #11 along with board of review comparables #2, #3 and #4 which are similar to the subject in location, age, dwelling size and several features. The Board further recognizes that the appellant's evidentiary submission failed to indicate whether comparables #5, #8 and/or #11

have finished basement area like the subject, thus without this information the analysis has been limited. Likewise, the Board recognizes that an upward adjustment would be necessary for board of review comparable #2 which has an unfinished basement, an inferior feature as compared to the subject. These six best comparables have improvement assessments ranging from \$96,609 to \$117,507 or from \$27.60 to \$34.80 per square foot of living area. The subject's improvement assessment of \$117,540 or \$34.86 per square foot of living area falls above the range established by the best comparables in this record. The Board further finds that board of review comparables #3 and #4 are both highly similar in several respects, except that comparable #4 has 150 square feet of additional finished basement area above the subject's finished basement area. The other primary difference between the subject and board of review comparable #4 is the subject is one year newer than this comparable. Based on this record and after considering the differences in the subject and the best comparables in the record with adjustments for those difference, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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