



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

APPELLANT: Jerry Cielak  
DOCKET NO.: 22-02697.001-R-1  
PARCEL NO.: 13-21-103-037

The parties of record before the Property Tax Appeal Board are Jerry Cielak, 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:** \$42,259  
**IMPR.:** \$158,677  
**TOTAL:** \$200,936

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 frame and brick exterior construction with 4,074 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 735 square foot garage. The property has an approximately 17,860 square foot site and is located in Fox River Grove, Cuba 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 three equity comparables that have the same assessment neighborhood code as the subject and are located

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<sup>1</sup> The parties differ as to the sizes of the subject dwelling and garage. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review that contains a schematic diagram and dimensions of the improvements, which was not refuted by the appellant.

within .08 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction containing 3,824 or 4,146 square feet of living area. The dwellings were built in 2000 or 2001. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage with either 687 or 892 square feet of building area. The comparables have improvement assessments ranging from \$144,193 to \$155,513 or from \$37.51 to \$38.24 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 \$200,936. The subject property has an improvement assessment of \$158,677 or \$38.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables that have the same assessment neighborhood code as the subject and are located within .29 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 4,015 to 4,160 square feet of living area. The dwellings were built from 2000 to 2002. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, one or two fireplaces and one or two garages ranging in size from 676 to 920 square feet of total building area. Comparable #6 has an inground swimming pool. The comparables have improvement assessments ranging from \$156,474 to \$175,343 or from \$37.61 to \$42.52 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 record contains ten suggested equity comparables for the Board's consideration. The Board has given less weight to board of review comparable #6 due to its inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparables #1 through #5 and #7, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds three board of review comparables lack finished basement area, suggesting upward adjustments for this feature would be required to make these comparables more equivalent to the subject. Nevertheless, the nine comparables have improvement assessments ranging from \$144,193 to \$175,343 or from \$37.51 to \$42.52 per square foot of living area. The subject's improvement assessment of \$158,677 or \$38.95 per square foot of living area falls within the range established by the best

comparables in the record. After considering adjustments to the best comparables for differences when compared to 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:

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

AGENCY

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