



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

APPELLANT: Malgorzata Wrobel & Sylvester Cieslak  
DOCKET NO.: 23-00113.001-R-1  
PARCEL NO.: 13-16-207-003

The parties of record before the Property Tax Appeal Board are Malgorzata Wrobel & Sylvester Cieslak, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$16,830  
**IMPR.:** \$84,928  
**TOTAL:** \$101,758

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2023 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 split-level dwelling of frame and masonry exterior construction with 1,400 square feet of living area.<sup>1</sup> The dwelling was constructed in 1972 and is 51 years old. Features of the home include an unfinished basement and a finished lower level that contains 312 square feet, central air conditioning, a fireplace and a 572 square foot 2-car garage. The property has an approximately 23,296 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$274,000

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<sup>1</sup> The Board finds the best evidence for the size of the subject property was found in the appellants' appraisal where the appraiser made an interior and exterior inspection of the subject property and provided a more detailed sketch diagram with area calculations.

as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was to provide “a basis for appeal of assessment placed against the property, ad valorem taxation by the Lake County Assessor.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located from .07 of a mile to 1 mile from the subject property. The comparables have sites ranging in size from 7,947 to 46,003 square feet of land area and are improved with ranch, hillside ranch, 1.5-story and bi-level dwellings of frame or frame and masonry exterior construction that range in size from 1,342 to 2,312 square feet of living area. The homes range in age from 18 to 90 years old. Five comparables have basements with two having finished area. Each dwelling has central air conditioning and a 1-car or a 2-car garage. Four comparables each have 1 or 2 fireplaces. The comparables are reported to have sold from January 2021 to August 2022 for prices ranging from \$242,000 to \$339,000 or from \$134.08 to \$252.61 per square foot of above grade living area, land included.

After adjusting comparables #2 and #6 for sales or financing concessions, the appraiser adjusted the comparables for differences from the subject in site size, design, condition, room count, gross living area, basement amenities and features arriving at adjusted sale prices of the comparables ranging from \$248,500 to \$297,200 and an opinion of market value for the subject of \$274,000. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,424. The subject's assessment reflects a market value of \$320,265 or \$228.76 per square foot of living area, land included, when using the 2023 3-year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .33 of a mile from the subject property. The comparables have sites that range in size from 6,325 to 40,495 square feet of land area and are improved with 2-story, split-level or raised ranch style dwellings of frame or frame and brick exterior construction ranging in size from 1,523 to 2,010 square feet of living area. The homes were built from 1939 to 1990. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 1-car garage ranging in size from 508 to 650 square feet of building area. Two comparables each have one fireplace. The comparables sold in April and June 2022 for prices ranging from \$375,000 to \$509,000 or from \$239.84 to \$253.23 per square foot of living area, land included.

The board of review submitted a cover letter from the Cuba Township Assessor that noted a Certificate of Error will be processed for the '23 value based on incorrectly assessing the subject's basement as finished.<sup>2</sup> The assessor recommended a reduction based on the corrections

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<sup>2</sup> The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax

only and no further reduction is warranted. The assessor critiqued the appellants' appraisal noting appraisal comparables #1, #3 and #5 are all from Cary, IL, Cary schools. Appraisal #2 per listing agent was in very dated condition and further proof of that is the listing does not contain any interior photos.

Based on this evidence, the board of review offered to reduce the subject's total assessment to \$101,758 which was rejected by the appellants.

In rebuttal, the appellants submitted a 28-page brief including commentary, Multiple Listing Service (MLS) sheets and photographs for each of the board of review's comparable sales. The appellants argued the appraiser completed a detailed interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted five unadjusted raw sales. The appellants argued the board of review comparables are superior to the subject in terms of condition, finishes, amenities and have received substantial recent upgrades and/or rehabilitation.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds appraisal comparables #1 through #5 sold 15 to 24 months prior to the January 1, 2023, assessment date and are less likely to be reflective of market value as of that date. Appraisal comparable #6 has a 38% larger dwelling size than the subject dwelling. Furthermore, appraisal comparables #1, #3 and #5 are located in Cary where the subject is located in Barrington. As a result, the Board finds the appraiser's opinion of value to be less credible and reliable and is therefore given less weight.

The Board gives less weight to board of review comparable #1 which has a 30% larger dwelling size than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which sold most proximate in time to the assessment date at issue and overall are more similar to the subject in location, dwelling size, and features. These two best comparables sold in April and June 2022 for prices of \$375,000 and \$425,000 or for \$239.84 and \$246.22 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$320,265 or \$228.76 per square foot of above grade living area, including land, which falls below the two best comparables in the record. After considering appropriate adjustments to the

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Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

comparables for differences from the subject, the Board finds the subject's assessment is supported. However, the Board finds the board of review offered to reduce the subject's assessment to \$101,758. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the board of review's offer is appropriate.

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: \_\_\_\_\_

October 21, 2025



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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