



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

APPELLANT: Piotr Michalak
DOCKET NO.: 23-00519.001-R-1
PARCEL NO.: 02-06-404-018

The parties of record before the Property Tax Appeal Board are Piotr Michalak, 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: \$6,704
IMPR.: \$108,027
TOTAL: \$114,731

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 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 2-story dwelling of wood frame construction with 3,042 square feet of living area. The dwelling was built in 2005 and is approximately 18 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace and a garage containing 400 square feet of building area. The property has a 8,751 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of wood frame construction ranging in size from 2,892 to 3,180 square feet of living area. The comparables each have an unfinished basement, central air conditioning, and a garage ranging in size from 400 to 630 square feet of building area. Four comparables each have

a fireplace. The comparables have improvement assessments ranging from \$94,347 to \$102,086 or from \$31.84 to \$32.70 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,731. The subject property has an improvement assessment of \$108,027 or \$35.51 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding construction ranging in size from 2,752 to 3,479 square feet of living area and ranging in age from 17 to 19 years old. Each comparable features a partially finished basement, central air conditioning, and a garage ranging in size from 400 to 740 square feet of building area. Eight comparables each have a fireplace. The comparables have improvement assessments ranging from \$98,497 to \$121,799 or from \$34.17 to \$37.98 per square foot of living area. The board of review through the township assessor argued that none of the appellant's comparables have a finished basement like the subject, and that the subject's finished basement alone added \$9,363 to the subject's improvement assessment. Based on this evidence and argument, the board of review requested a confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of eighteen suggested equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables based on their lack of finished basement area which is a feature of the subject dwelling. The Board also gives reduced weight to board of review comparable #8 based on its significantly smaller dwelling size relative to the subject dwelling. The Board finds the remaining comparables most similar to the subject in terms of finished basement area, location, design, age, dwelling size, and other features. The best comparables in the record have improvement assessments ranging from \$109,072 to \$121,799 or from \$34.17 to \$37.98 per square foot of living area. The subject's improvement assessment of \$108,027 or \$35.51 per square foot of living area is below the range established by the best equity comparables contained in this record in terms of overall improvement assessment and within the range on a per square foot of living area basis.

Therefore, based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject

dwelling, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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: _____

October 15, 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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