



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

APPELLANT: Sebastian Hasik  
DOCKET NO.: 23-00570.001-R-1  
PARCEL NO.: 02-22-206-008

The parties of record before the Property Tax Appeal Board are Sebastian Hasik, 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:** \$13,556  
**IMPR.:** \$139,356  
**TOTAL:** \$152,912

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 siding exterior construction with 4,233 square feet of living area. The dwelling was built in 2004 and is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage with 619 square feet of building area. The property has an approximately 11,016 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .42 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging from 7,797 to 11,086 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,448 to 4,294 square feet of living area and ranging in age from 18 to 20 years old. Each comparable has a

basement, one with finished area. Each comparable also features central air conditioning, one or three fireplaces, and a garage ranging in size from 640 to 702 square feet of building area. The properties sold from March to August 2021 for prices ranging from \$365,000 to \$470,000 or from \$96.97 to \$136.31 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,912. The subject's assessment reflects a market value of \$458,782 or \$108.38 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.<sup>1</sup>

In response to the appeal, the board of review through the township assessor submitted a memorandum noting that the appellant's comparables either have differences in water view or are the same comparables as submitted by the board of review. In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within .44 of a mile from the subject and within the same assessment neighborhood code as the subject property. The board of review comparables #1, #2, and #3 are the same properties as appellant's comparables #2, #4, and #3, respectively. The comparables have sites that range in size from 9,758 to 19,524 square feet of land area and are improved with 2-story dwellings of wood or vinyl siding exteriors that range in size from 2,848 to 4,294 square feet of living area and range in age from 2 to 19 years old. Each comparable has a basement, five with finished area. Each comparable also has central air conditioning, one to three fireplaces, and a garage ranging in size from 640 to 720 square feet of building area. The properties sold from March 2021 to May 2023 for prices ranging from \$365,000 to \$565,000 or from \$103.63 to \$198.38 per square foot of living area, land included.

### **Conclusion of Law**

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

The record contains seven comparable sales for the Board's consideration including three common comparables. The Board finds that none of the comparables are particularly similar to the subject as they differ significantly in age, dwelling size, and/or finished basement area. Nevertheless, the Board gives less weight to appellant's comparables (which includes the parties' three common comparables) as each of these properties sold in 2021 which is less proximate in time to the January 1, 2023 assessment date at issue and, therefore less likely to be reflective of the subject's market value as of the said lien date than the remaining three comparables which

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

sold more proximate in time to the lien date at issue herein. However, two of the three remaining comparables are much newer in age relative to the subject, and all three have finished basement area which the subject lacks meaning that downward adjustments are needed to these comparables due to these superior characteristics when compared to the subject in order to make them more equivalent to the subject. On the other hand, these same comparables have significantly smaller dwelling sizes when compared to the subject dwelling suggesting that upward adjustments are needed in order to make them more equivalent to the subject. The best comparables in the record sold from October 2022 to May 2023 for prices ranging from \$425,000 to \$565,000 or from \$136.00 to \$198.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$458,782 or \$108.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of overall market value and below the range on a per square foot of living area basis. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's 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: \_\_\_\_\_

November 19, 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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