



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

APPELLANT: Joseph Cholewa
DOCKET NO.: 23-00782.001-R-1
PARCEL NO.: 07-31-301-011

The parties of record before the Property Tax Appeal Board are Joseph Cholewa, 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: \$22,938
IMPR.: \$182,892
TOTAL: \$205,830

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 1.5-story dwelling of brick siding exterior construction with 4,253 square feet of living area.¹ The dwelling was built in 1987 and is approximately 36 years old. Features of the home include a 2,426 square foot unfinished basement, central air conditioning, two fireplaces, 4.0 bathrooms, and a garage with 744 square feet of building area. The property has an approximately 48,600 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 0.29 of a mile to 2.18 miles from the subject, one of which has the same assessment neighborhood code as the subject.

¹ The best description of the subject property was found in the property record card presented by the board of review and unrefuted by the appellant in rebuttal.

The comparables have sites that range in size from approximately 8,276 to 45,751 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 3,549 to 3,770 square feet of living area. The homes are from 21 to 37 years old. Each comparable has an unfinished basement, central air conditioning, and a garage that ranges in size from 420 to 759 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2022 to April 2023 for prices ranging from \$427,000 to \$585,000 or from \$120.32 to \$160.94 per square foot of living area, land included.

Counsel for the appellant asserted that comparable #3 was the only comparable that sold in the subject's neighborhood and included two nearby sales. Counsel critiqued the comparables for differences from the subject in land market value. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$151,675 which reflects a market value of \$455,070 or \$107.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,830. The subject's assessment reflects a market value of \$617,552 or \$145.20 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within 0.29 of mile from the subject. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from approximately 41,210 to 45,750 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,380 to 3,635 square feet of living area. The homes are from 36 to 48 years old. Each comparable has a basement, one of which has finished area, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 429 to 759 square feet of building area. The comparables sold in either August 2021 or April 2023 for prices ranging from \$396,000 to \$585,000 or from \$160.94 to \$172.97 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

² 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 not published figures for tax year 2023.

The record contains five suggested comparable sales for the Board's consideration, including one sale shared by the parties. The Board finds the common comparable to be the only comparable relatively similar to the subject; however, it would still require appropriate adjustments, including, but not but limited to, its smaller dwelling and basement sizes to make it more equivalent to the subject. In addition, two of the appellant's comparables are located less proximate to the subject in location while two of the board of review comparables are over 39% larger in dwelling size relative to the subject. Nevertheless, the parties' comparables sold from August 2021 to April 2023 for prices ranging from \$396,000 to \$585,000 or from \$120.32 to \$172.97 per square foot of living area, land included. The subject's assessment reflects a market value of \$617,552 or \$145.20 per square foot of living area, land included, which falls above the range established by the comparable sales in this record on an overall market value basis but within the range on a price per square foot basis. However, the subject's higher estimated market value appears logical considering its larger dwelling and basement sizes when compared to the parties' comparables. Therefore, based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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