



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

APPELLANT: Patricia Popiolek  
DOCKET NO.: 23-00875.001-R-1  
PARCEL NO.: 11-10-405-021

The parties of record before the Property Tax Appeal Board are Patricia Popiolek, 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 **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:** \$63,108  
**IMPR.:** \$111,108  
**TOTAL:** \$174,216

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 one-story dwelling of frame exterior construction with 2,247 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968, has an effective age of 1982 and is approximately 56 years old. Features of the home include a basement, central air conditioning, two fireplaces, a 484 square foot garage, and an additional shed. The property has a 19,981 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.35 of a mile from the

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<sup>1</sup> The appellant's evidence is internally inconsistent regarding the square footage and other features of the subject's dwelling. The Board finds the best description of the subject property was found in the property information printout provided by the board of review, which disclosed the subject has 2,247 square of living area, two fireplaces and an additional shed, which was not refuted by the appellant in rebuttal.

subject. The parcels range in size from 18,967 to 27,189 square feet of land area and are improved with one-story dwellings of brick exterior construction that are from 56 to 64 years old. The dwellings range in size from 1,512 to 2,039 square feet of living area.<sup>2</sup> Each comparable has an unfinished basement, central air conditioning and a 434 or a 484 square foot garage. Four comparables have from one to three fireplaces. The comparables sold from May to September 2022 for prices ranging from \$365,000 to \$510,000 or from \$179.01 to \$327.38 per square foot of living area, including land. 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 \$178,513. The subject's assessment reflects a market value of \$535,593 or \$238.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.23 of a mile from the subject. The board of review's comparables #1 through #3 are the same sales as the appellant's comparables #2 through #4, respectively, which were previously described above. The board of review reported the comparables sold from May to August 2022 for prices of \$470,000 and \$510,000 or from \$254.75 to \$266.44 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales, three of which are common to both parties. The Board gives less weight to the appellant's comparable #5, appellant's comparables #3 and #4/board of review comparables #2 and #3, respectively, which are less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable #1 and appellant's comparable #2/board of review comparable #1 which sold proximate in time to the subject assessment date and are similar to the subject in location, age, dwelling size and some

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<sup>2</sup> The Board finds the appellant comparable #4/board of review comparable #3 has 1,764 square of living area as depicted in the "Comp 4 sketch" provided by the appellant and also reported in the board of review's grid analysis. Therefore, the Board finds this comparable sold in June 2022 for \$266.44 per square foot of living area, including land, as reported in the board of review's grid analysis, and was not refuted by the appellant in rebuttal.

<sup>3</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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

features. These two comparables sold in May and September 2022 for prices of \$365,000 and \$510,000 or for \$179.01 and \$254.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$535,593 or \$238.36 per square foot of living area, including land, which falls above these two sales on an overall value basis but is bracketed by these two sales on a price per-square-foot basis. Based on this evidence and after considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: \_\_\_\_\_

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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