



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

APPELLANT: Mark Mateja
DOCKET NO.: 23-01026.001-R-1
PARCEL NO.: 05-23-403-002

The parties of record before the Property Tax Appeal Board are Mark Mateja, 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: \$23,327
IMPR.: \$97,888
TOTAL: \$121,215

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.

Preliminary Matter

This appeal was filed on January 26, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #10 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1 through #9 in the additional grids are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a 2-story dwelling of frame exterior construction with 2,823 square feet of living area. The dwelling was constructed in 2004 and is 19 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 540 square foot

inground swimming pool, and a 556 square foot garage. The property has a 12,000 square foot site and is located in Round Lake, Grant Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located from .04 of a mile to 1.11 miles from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,768 to 2,860 square feet of living area. The dwellings are 20 to 25 years old and have unfinished basements. Each comparable has central air conditioning and a garage ranging in size from 460 to 572 square feet of building area. Five comparables each have one fireplace. The comparables have improvement assessments ranging from \$90,906 to \$93,515 or from \$32.07 to \$33.06 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,215. The subject property has an improvement assessment of \$97,888 or \$34.68 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .25 of a mile from the subject. Comparable #5 is the same property as appellant's comparable #3. The comparables are improved with 2-story dwellings of frame exterior construction with each containing 2,823 square feet of living area. The dwellings were built 2003 and 2004 and have basements. Each home has central air conditioning and a garage with 556 square feet of building area. Four comparables each have one fireplace. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$92,952 to \$97,145 or from \$32.93 to \$34.41 per square foot of living area. The board of review noted these comparables are the same model as the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 assessment is not warranted.

The record contains 13 equity comparables for the Board's consideration which includes the parties' common comparable. The Board gives less weight to appellant's comparables #5 through #9 which are less similar in age when compared to the subject. In addition, appellant's comparable #9 is located over 1 mile from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #4 and the board of review comparables which includes the parties' common comparable. These

eight comparables are similar if not identical to the subject in location, age, dwelling size, and most features. However, seven comparables lack an inground swimming pool and four comparables lack a fireplace which are features of the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$90,906 to \$97,145 or from \$32.61 to \$34.41 per square foot of living area. The subject's improvement assessment of \$97,888 or \$34.68 per square foot of living area falls slightly above the range established by the best comparables which is justified after considering adjustments to the best comparables for differences in features when compared to the subject. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

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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