FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerry Cielak
DOCKET NO.: 23-01732.001-R-1
PARCEL NO.: 13-21-103-037

The parties of record before the Property Tax Appeal Board are Jerry Cielak, 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:	$37,354
IMPR.:	$171,994
TOTAL:	$209,348

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 30, 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 three additional comparables 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. (See also, 86 Ill.Admin.Code §1910.80)

Findings of Fact

The subject property consists of a two-story dwelling of frame and brick exterior construction with 4,074 square feet of living area.[1] The dwelling was constructed in 2000 and is

[1] The best description of the subject is found in the subject's property record card provided by the board of review.

approximately 23 years old. Features of the home include a basement with 1,463 square feet of finished area, central air conditioning, three fireplaces, four full bathrooms and a 735 square foot garage. The property has an approximately 17,860 square foot site and is located in Fox River Grove, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject and are located within .28 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,824 to 4,160 square feet of living area. The dwellings were built in 2000 or 2001. The comparables each have a basement, five of which have 350 to 1,300 square feet of finished area. Each comparable has central air conditioning, a fireplace, two to five full bathrooms and either one or two garages that have a combined total size ranging from 676 to 920 square feet.[2] Five comparables each have a half bathroom. Two comparables each have an inground swimming pool, one of which also has a sports court. The comparables have improvement assessments that range from $147,237 to $165,565 or from $37.31 to $43.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $209,348. The subject has an improvement assessment of $171,994 or $42.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject property and are located within .32 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #8. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,770 to 4,160 square feet of living area. The dwellings were built from 2000 to 2003. Each comparable has a basement with 915 to 1,544 square feet of finished area, central air conditioning, one or two fireplaces, three or four full bathrooms, one or two half bathrooms and either one or two garages that have a combined total size ranging from 728 to 892 square feet.[3] The comparables have improvement assessments that range from $156,308 to $169,289 or from $40.55 to $41.63 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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,

[2] According to the schematic diagrams provided by the appellant, the comparables have either one or two garages.
[3] According to the schematic diagrams provided by the board of review, the comparables have either one or two garages.

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 parties submitted twelve equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparables #2, #3, #4, #5, #7 and #9 which lack basement finish, a feature of the subject and/or have an inground swimming pool and/or a sports court, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #6 and #8, along with the four comparables submitted by the board of review, which includes the common comparable. The Board finds these comparables are similar to the subject in location, dwelling size, design and age. However, of these six comparables, five have less basement finish, three have fewer full bathrooms, and each has a fewer number of fireplaces when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, one comparable has additional basement finish, one comparable has an additional half bathroom and two comparables have an additional full bathroom, suggesting downward adjustments would be required for these differences. Nevertheless, these best comparables have improvement assessments ranging from $156,308 to $169,289 or from $39.47 to $41.63 per square foot of living area. The subject's improvement assessment of $171,994 or $42.22 per square foot of living area falls somewhat above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences from the subject in basement finish and other features, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, based on this record the Board finds 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:

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jerry Cielak, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085