



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

APPELLANT: Joseph Tomczak  
DOCKET NO.: 23-01793.001-R-1  
PARCEL NO.: 14-32-205-023

The parties of record before the Property Tax Appeal Board are Joseph Tomczak, 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:** \$60,437  
**IMPR.:** \$262,112  
**TOTAL:** \$322,549

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 brick and frame exterior construction with 4,688 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 2,637 square foot walkout basement, that has finished area, central air conditioning, two fireplaces and a 1,204 square foot garage. The property has a 128,398 square foot site and is located in Deer Park, Ela Township, Lake County.<sup>1</sup>

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the same neighborhood code as the subject and within 0.71 of a mile from the subject. The comparables consist of two-story dwellings of brick or frame exterior

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<sup>1</sup> The board of review reports the subject property has 67,727 square feet of residential land and 60,671 square feet of lake bottom, which was not refuted by the appellant.

construction. The homes were built from 1983 to 1994 and range in size from 4,463 to 4,922 square feet of living area. Each comparable has from a 1,645 to a 2,716 square foot basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 726 to 1,064 square feet of building area. The comparables have improvement assessments ranging from \$225,704 to \$256,441 or from \$50.57 to \$53.48 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$244,245 or \$52.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,549. The subject property has an improvement assessment of \$262,112 or \$55.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables that are located in the same neighborhood code as the subject and within 0.90 of a mile from the subject. The comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction. The homes were built from 1980 to 2000 and range in size from 4,147 to 4,729 square feet of living area. Each comparable has from a 2,058 to a 2,880 square foot basement, central air conditioning, one to five fireplaces, and a garage ranging in size from 718 to 2,157 square feet of building area. The comparables have improvement assessments ranging from \$242,926 to \$278,680 or from \$57.38 to \$59.78 per square foot of living area. 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 parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 and #3 along with board of review comparables #1, #2, #5 and #6 due to differences from the subject in age, dwelling size and/or basement size when compared to the subject. Moreover, the board of review comparable #1 has a garage which is considerably larger than the subject's garage.

The Board finds the best evidence of assessment equity to be the parties remaining comparables. Although these comparables are more similar to the subject in location, design, age, dwelling size, and basement size, they still have varying differences in features that require adjustments to make them more equivalent to the subject. These seven comparables have improvement assessments ranging from \$243,474 to \$278,680 or from \$52.04 to \$59.78 per square foot of living area. The subject's improvement assessment of \$262,112 or \$55.91 per square foot of

living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, 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: \_\_\_\_\_

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

Joseph Tomczak, 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