



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

APPELLANT: Philip Nowak  
DOCKET NO.: 23-01912.001-R-1  
PARCEL NO.: 16-34-210-030

The parties of record before the Property Tax Appeal Board are Philip Nowak, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$64,708  
**IMPR.:** \$215,842  
**TOTAL:** \$280,550

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 exterior construction with 3,476 square feet of living area. The dwelling was built in 1987 and is approximately 36 years old. The home has an effective age of 1998 and was remodeled in 2018. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace, and a garage with 483 square feet of building area. The property has an approximately 22,994 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the subject's assessment neighborhood and within 0.65 of a mile from the subject. The comparables have sites that range

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<sup>1</sup> The board of review submitted a property record card that disclosed the subject has a full basement with 1,100 square feet of finished area, which was unrefuted by the appellant in rebuttal.

in size from 4,380 to 25,390 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 2,599 to 5,110 square feet of living area. The homes were built from 1984 to 2000. Each dwelling has a basement, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 462 to 759 square feet of building area. The properties sold in either March 2022 or August 2022 for prices ranging from \$570,000 to \$1,150,000 or from \$195.21 to \$225.05 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$250,099 which reflects a market value of \$750,372 or \$215.87 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 \$280,550. The subject's assessment reflects a market value of \$841,734 or \$242.16 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located in the subject's assessment neighborhood and within 0.34 of a mile from the subject. The comparables have sites that range in size from 13,545 to 23,414 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior ranging in size from 3,262 to 3,817 square feet of living area. The homes range in age from 16 to 51 years old. Each comparable has a basement with finished area, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 506 to 691 square feet of building area. The properties sold from May 2022 to May 2023 for prices ranging from \$925,000 to \$1,300,000 or from \$260.27 to \$340.58 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.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which lack basement finish, a feature of the subject, and/or which differ substantially from the subject in dwelling size. Further, the appellant's comparables #1 and #3 have substantially smaller lot sizes than the subject. The Board also gives less weight

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<sup>2</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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

to board of review comparable #3 which is a 20-year newer home than the subject, which is less proximate in age to the subject than other comparables in this record.

The Board find the best evidence of market value to be board of review comparables #1, #2, and #4. These comparables sold proximate in time to the subject's January 1, 2023 assessment date at issue and are relatively similar to the subject in location, design/class, age, dwelling size, and features. These three properties sold for prices ranging from \$925,000 to \$1,005,000 or from \$260.27 to \$302.44 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$841,734 or \$242.16 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is not supported 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: \_\_\_\_\_

December 17, 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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