



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

APPELLANT: Pablo Janowicz  
DOCKET NO.: 23-01926.001-R-1  
PARCEL NO.: 16-03-301-001

The parties of record before the Property Tax Appeal Board are Pablo Janowicz, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn 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:** \$143,974  
**IMPR.:** \$261,636  
**TOTAL:** \$405,610

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Scott J. Linn and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,597 square feet of living area. The dwelling was built in 1967 and is 56 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, three fireplaces, three full

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<sup>1</sup> The Board finds the Multiple Listing Service sheet for the 2015 sale of the subject and the subject's property record card submitted by the board of review disclosed the subject has finished basement area which was not refuted by the appellant at the hearing.

baths, two half baths and a 745 square foot garage. The property has a 46,828 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with the same neighborhood code and located within approximately .88 of a mile from the subject. The comparables have sites ranging in size from 38,510 to 47,470 square feet of land area that are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,267 to 3,916 square feet of living area. The dwellings are 46 or 51 years old. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces, two to four full baths, one or two half baths, and a garage ranging in size from 529 to 711 square feet of building area. The comparables sold from March 2022 to May 2023 for prices ranging from \$765,000 to \$1,100,000 or from \$234.16 to \$306.32 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 \$405,610. The subject's assessment reflects a market value of \$1,220,614 or \$339.34 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

Jack Perry argued appellant's comparable #1 backs up to a busy street and railroad tracks per the map submitted by the Lake County board of review and this property has wood siding as opposed to the subject's brick exterior. Perry further critiqued the appellant's comparables noting differences in lot size, basement size, basement finished area, bathroom count and/or age. Perry also noted appellant's comparable #3 was not advertised for sale per the PTAX-203 Real Estate Transfer declaration that was submitted.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .49 of a mile from the subject. The comparables have sites ranging in size from 39,441 to 50,925 square feet of land area that are improved with 2-story dwellings of brick exterior construction which range in size from 3,346 to 3,930 square feet of living area. The dwellings are 46 to 51 years old and have basements, three of which have finished area. Each comparable has central air conditioning, two or three fireplaces, 3.5 to 5 baths and a garage ranging in size from 650 to 875 square feet of building area. Three comparables each have an additional half bath. The comparables sold from June 2021 to June 2023 for prices ranging from \$1,250,000 to \$1,625,000 or from \$340.45 to \$424.68 per square foot of living area, including land.

Perry noted at the hearing that board of review comparables #1 and #4 sold in 2021 and were less likely to be reflective of market value as of the January 1, 2023, assessment date. Perry contended that board of review comparables #2 and #3 along with appellant's comparable #2 are the best comparables in the record.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal at the hearing, appellant's counsel asserted board of review comparables #1 and #3 are superior to the subject because they were remodeled in 2021 and 2022, respectively. Comparable #3 also has an effective age of 1998.

In surrebuttal, Perry contends there was no evidence in the record that documents the effective ages and if the board of review comparables were remodeled. However, as to board of review comparable #3 Perry stated that it does seem logical that some updating was done to this comparable as it sold over \$100,000 more than any other sale in the record.

### **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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 as it backs up to a busy street and railroad tracks unlike the subject property. The Board gives less weight to appellant's comparable #3 as the PTAX-203 transfer declaration provided by the board of review disclosed this property was not advertised for sale which is one of the key elements of an arms-length transaction. The Board also gives less weight to board of review comparables #1 and 4 which sold less proximate to the January 1, 2023, assessment date than the other comparables in the record and thus, were less likely to be reflective of market value as of that date.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #2 and #3 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and some features. These comparables sold from October 2022 to June 2023 for prices ranging from \$1,100,000 to \$1,625,000 or from \$306.32 to \$424.28 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,220,614 or \$339.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: July 15, 2025

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Clerk of the Property Tax Appeal Board

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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COUNTY

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