



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

APPELLANT: Jan Siwy  
DOCKET NO.: 23-02204.001-R-1  
PARCEL NO.: 14-33-202-012

The parties of record before the Property Tax Appeal Board are Jan Siwy, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$52,328  
**IMPR.:** \$159,848  
**TOTAL:** \$212,176

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 wood siding exterior construction with 3,005 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has a 93,498 square foot, or 2.15 acre, site and is located in Kildeer, Elia Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$565,000 as of January 1, 2023. The appraisal was prepared by Gary Nusinow, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located from less than 1 block to 1.78 miles from the subject. The appraiser described the subject as having a residential/water/back to nature location and residential/woods/water view. Comparable #1 has a residential location with residential/woods view. Comparables #2 and #3 have residential or residential/cul-de-sac/wooded site locations with residential/woods views. Comparable #4 has a residential/water/back to nature location with residential/woods/water views and comparable #5 has a residential/cul-de-sac location with residential/water view.

The parcels range in size from 1.0 to 2.68 acres of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,453 to 4,232 square feet of living area. The dwellings range in age from 23 to 53 years old. Each home has a basement, four of which have finished area, central air conditioning, one to four fireplaces, and from a 3-car to a 5-car garage. Comparable #2 has a putting green and comparable #3 has an inground swimming pool. The comparables sold from January 2021 to April 2023 for prices ranging from \$496,100 to \$605,000 or from \$123.46 to \$175.21 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as condition, age, and for financing concessions to arrive at adjusted prices ranging from \$521,000 to \$607,000. The appraiser gave most weight to sale #1 but relatively equal weight was given to all five sales. Based on this analysis, the appraiser concluded a value for the subject of \$565,000 as of January 1, 2023.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,176. The subject's assessment reflects a market value of \$636,592 or \$211.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales located from 0.56 to 2.88 miles from the subject. Comparable #2 has a lake view, comparable #3 has a pond view, comparable #7 has water/conservancy open space views, and comparable #8 is adjacent to a nature preserve.<sup>2</sup>

The parcels range in size from 13,801 to 120,692 square feet of land area and are improved with 2-story homes of brick or frame exterior construction ranging in size from 2,800 to 3,956 square feet of living area. The dwellings were built from 1900 to 2012. Each home has a basement, eight of which have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 460 to 946 square feet of building area. Comparables #2, #3, #7, and #8 have lake, pond, water/conservancy open space, or nature preserve views. Comparable #1 has an

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<sup>1</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

<sup>2</sup> Additional details regarding the comparables not reported by the board of review are found in their listing sheets presented by the appellant in rebuttal.

inground swimming pool. The comparables sold from March 2022 to June 2023 for prices ranging from \$645,000 to \$1,200,000 or from \$200.93 to \$319.15 per square foot of living area, including land.

Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review presented unadjusted raw sales compared to the appellant's appraisal. The appellant argued the board of review's comparables are superior to the subject in condition, finishes, and amenities, as demonstrated by their listing sheets which the appellant submitted.

### **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.Adm.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.Adm.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 appellant submitted an appraisal and the board of review submitted nine comparable sales for the Board's consideration. The Board gives less weight to the value conclusion presented in the appraisal. Three of the five comparables are substantially larger homes than the subject requiring large adjustments; three comparables sold in 2021 when 2022 and 2023 sales were available and presented by the board of review; and three of the five comparables lack water and/or open space views like the subject, for which a minimal adjustment was made. For these reasons the Board finds the appraisal states a less credible and/or reliable opinion of value and will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of fourteen comparable sales for the Board's consideration. Both the appraiser and the board of review presented comparables that are located more than one mile from the subject. Nonetheless, the Board gives less weight to the board of review's comparables #2, #3, #5, #7, and #8 which are located more distant from the subject than other sales in this record. The Board gives less weight to the appraisal sales #1, #2, and #4, which sold less proximate in time to the assessment date than the other sales in this record, and to appraisal sale #3 and the board of review's comparable #1, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appraisal sale #5 and the board of review's comparables #4, #6, and #9, which sold more proximate in time to the assessment date and are more similar to the subject in location, but have varying degrees of similarity to the subject in dwelling size, age, view, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$522,500 to \$855,000 or from \$123.46 to \$249.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$636,592 or \$211.84 per square foot of living area, including land, which is within the range established by the best comparable sales in the record.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

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

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

APPELLANT

Jan Siwy, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

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