



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

APPELLANT: Sylvester Cieslak & Malgorzata Wrobel
DOCKET NO.: 24-00469.001-R-1
PARCEL NO.: 13-16-207-003

The parties of record before the Property Tax Appeal Board are Sylvester Cieslak & Malgorzata Wrobel, the appellants, 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: \$17,756
IMPR.: \$89,599
TOTAL: \$107,355

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 split-level dwelling of frame and masonry exterior construction with 1,400 square feet of living area.¹ The dwelling was constructed in 1972 and is 51 years old. Features of the home include an unfinished basement and a finished lower level that contains 312 square feet, central air conditioning, a fireplace and a 572 square foot 2-car garage. The property has an approximately 23,296 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$274,000

¹ The Board finds the best evidence for the size of the subject property was found in the appellants' appraisal where the appraiser made an interior and exterior inspection of the subject property and provided a more detailed sketch diagram with area calculations.

as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was to provide “a basis for appeal of assessment placed against the property, ad valorem taxation by the Lake County Assessor.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located from .07 of a mile to 1 mile from the subject property. The comparables have sites ranging in size from 7,947 to 46,003 square feet of land area and are improved with ranch, hillside ranch, 1.5-story and bi-level dwellings of frame or frame and masonry exterior construction that range in size from 1,342 to 2,312 square feet of living area. The homes range in age from 18 to 90 years old. Five comparables have basements with two having finished area. Each dwelling has central air conditioning and a 1-car or a 2-car garage. Four comparables each have 1 or 2 fireplaces. The comparables are reported to have sold from January 2021 to August 2022 for prices ranging from \$242,000 to \$339,000 or from \$134.08 to \$252.61 per square foot of above grade living area, land included.

After adjusting comparables #2 and #6 for sales or financing concessions, the appraiser adjusted the comparables for differences from the subject in site size, design, condition, room count, gross living area, basement amenities and features arriving at adjusted sale prices of the comparables ranging from \$248,500 to \$297,200 and an opinion of market value for the subject of \$274,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.

The appellant’s petition disclosed the subject is an owner-occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,355. The subject's assessment reflects a market value of \$322,097 or \$230.07 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The board of review disclosed 2023 was the first year of the General Assessment Cycle and an equalization factor of 1.055% was applied to all non-farm properties in Cuba Township for the 2024 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .33 of a mile from the subject property. The comparables have sites that range in size from 5,733 to 40,495 square feet of land area and are improved with 1.5-story, raised ranch, 2-story, or split-level dwellings of frame or frame and brick exterior construction ranging in size from 1,406 to 2,010 square feet of living area. The homes were built from 1927 to 1990 and have basements, three with finished area. Each comparable has central air conditioning, two comparables each one fireplace and two comparables each have a garage ranging in size from 508 to 650 square feet of building area. The comparables sold from April 2022 to May 2024 for prices ranging from \$270,000 to \$509,000 or from \$192.03 to \$253.23 per square foot of living area, land included.

² 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The board of review submitted a cover letter from the Cuba Township Assessor that critiqued the appellants' appraisal noting appraisal comparables #1, #3 and #5 are all from Cary, IL, Cary schools. Appraisal #2 per listing agent was in very dated condition and further proof of that is the listing does not contain any interior photos. Appraisal comparable #4 was given adjustments for having waterfront view while being fully located in a flood zone.

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

In rebuttal, the appellants submitted a 2-page brief.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2021 tax year under Docket No. 23-00113. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$101,758 based on the evidence submitted by the parties.

Conclusion of Law

The appellants contend 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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2023 tax year of \$101,758 should be carried forward to the 2024 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-00113 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$101,758.³ The record indicates that the subject property is an owner-occupied dwelling and that

³ The Property Tax Appeal Board decisions for the 2023 and 2024 tax years are being issued contemporaneously by the Board.

2023 and 2024 are within the same general assessment period. The record further indicates that an equalization factor of 1.055 was applied in Cuba Township for the 2024 tax year. By applying the equalization factor to the prior year's decision ($\$101,758 \times 1.055 = \$107,355$) results in an assessment that is equal to the subject's current assessment. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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 21, 2025



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

Sylvester Cieslak & Malgorzata Wrobel, 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