



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

APPELLANT: Michael Niemczyk  
DOCKET NO.: 24-01269.001-R-1  
PARCEL NO.: 02-27-203-019

The parties of record before the Property Tax Appeal Board are Michael Niemczyk, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$21,598  
**IMPR.:** \$166,098  
**TOTAL:** \$187,696

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 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 2-story dwelling of wood siding exterior construction with 3,534 square feet of living area. The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a basement, central air conditioning, a fireplace, two full bathrooms, a half bathroom, a 651 square foot garage, and an inground swimming pool. The property has a 16,300 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.54 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 3,668 to 4,048 square feet of living area that were built from 2004 to 2006. Each home has a basement, one of which is a walkout, central air conditioning, a

fireplace, three or four full bathrooms, and a garage ranging in size from 616 to 761 square feet of building area. Two homes each have a half bathroom and two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$158,134 to \$181,299 or from \$42.48 to \$44.79 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$166,098.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,608. The subject property has an improvement assessment of \$174,010 or \$49.24 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.08 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 3,235 to 3,499 square feet of living area. The homes are 19 or 20 years old. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, two to four full bathrooms, one half bathroom, and a garage ranging in size from 650 to 671 square feet of building area. The comparables have improvement assessments ranging from \$149,695 to \$164,879 or from \$46.27 to \$48.56 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending the subject's swimming pool was completed in 2023 and first assessed in 2024. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board finds the comparables are relatively similar to the subject in dwelling size, age, location, and some features, although six comparables lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, six comparables have more bathrooms than the subject and one comparable has finished basement area unlike the subject, suggesting downward adjustments for these features would be needed.

The comparables have improvement assessments that range from \$149,695 to \$181,299 or from \$42.48 to \$48.56 per square foot of living area. The subject's improvement assessment of \$174,010 or \$49.24 per square foot of living area falls within the range established by the comparables in terms of total improvement assessment and above the range on a per square foot

basis. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, such as bathroom count and inground swimming pool amenity, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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.



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 23, 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

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