



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

APPELLANT: George Mazya
DOCKET NO.: 24-01604.001-R-1
PARCEL NO.: 12-17-208-012

The parties of record before the Property Tax Appeal Board are George Mazya, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$41,990
IMPR.: \$155,655
TOTAL: \$197,645

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 two-story dwelling of frame exterior construction with 2,256 square feet of living area. The dwelling was constructed in 1978 and is approximately 46 years old. Features of the home include a basement, central air conditioning, a fireplace and a 264 square foot basement garage.¹ The property has an approximately 11,321 square foot site and is located in Lake Bluff, Shields 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 properties that are located from 1.29 to 1.44 miles from the subject property. The properties have sites ranging in size from

¹ The appellant disclosed the subject has a fireplace, which was not refuted by the board of review. The appellant also revealed the subject has a 264 square foot garage, which is depicted as a basement garage in the subject's property information printout provided by the board of review.

approximately 12,001 to 12,776 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,019 to 2,374 square feet of living area. The dwellings are from 33 to 64 years old. The comparables each have a basement, central air conditioning and a garage ranging in size from 441 to 506 square feet of building area. Two comparables each have a fireplace. The comparables sold in June or July 2024 for prices ranging from \$460,000 to \$710,000 or from \$193.77 to \$336.31 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$100,758, which would reflect a market value of \$302,304 or \$134.00 per square foot of living area, including land, when using 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 \$197,645. The subject's assessment reflects a market value of \$592,994 or \$262.85 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject. The properties have sites that range in size from 7,500 to 15,841 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,806 to 2,307 square feet of living area. The dwellings were built from 1971 to 2020. Two comparables each have a basement, three comparables have central air conditioning and each comparable has a garage ranging in size from 404 to 572 square feet of building area. The comparables sold from May to December 2023 for prices ranging from \$550,000 to \$655,000 or from \$255.46 to \$338.87 per square foot of living area, including land. 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 seven comparable sales submitted by the parties for the Board's consideration. The Board has given less weight to the appellant's comparable #2 which appears to be an outlier due to its significantly lower sale price of \$460,000 or \$193.77 per square foot of living area, including land in relation to the other comparable sales in the record. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their considerably newer dwelling ages, when compared to the subject.

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 Sec. 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 finds the appellant's comparables #1 and #3 are similar to the subject in dwelling size but are located more than one mile away from the subject and the dwellings are 17 or 18 years older than the subject dwelling. The board of review's comparable #1 is more similar to the subject in location and age but is smaller in size. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in May 2023 and June 2024 for prices ranging from \$612,000 to \$710,000 or from \$312.23 to \$338.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$592,994 or \$262.85 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record both in terms of overall value and on a price per square foot of living area basis. Based on this record and after considering 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: January 20, 2026



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

George Mazya, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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