



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

APPELLANT: Raymond Mika
DOCKET NO.: 24-02000.001-R-1
PARCEL NO.: 07-29-113-001

The parties of record before the Property Tax Appeal Board are Raymond Mika, 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: \$15,888
IMPR.: \$117,512
TOTAL: \$133,400

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 brick and frame exterior construction with 2,240 square feet of living area.¹ The dwelling was constructed in 1984 and is approximately 40 years old. Features of the home include a basement with finished area, two full bathrooms, one half bathroom, central air conditioning, two fireplaces and a 768 square foot garage. The property has a 10,380 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the evidence provided by the board of review which included a copy of the subject's property record card and an exterior photograph of the subject dwelling.

equity comparables that have the same assessment neighborhood code as the subject and are located within .19 of a mile from the subject property. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,194 to 2,304 square feet of living area. The dwellings are 47 or 48 years old. The comparables each have a basement, two full bathrooms, one additional half bathroom and a garage ranging in size from 440 to 520 square feet of building area. Six comparables have central air conditioning and six comparables each have a fireplace. The comparables have improvement assessments that range from \$97,690 to \$109,512 or from \$44.28 to \$47.53 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$104,149 or \$46.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,400. The subject has an improvement assessment of \$117,512 or \$52.46 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor noted differences between the appellant's comparables and the subject property.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .05 of a mile to 1.13 miles from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,059 to 2,489 square feet of living area. The dwellings are from 35 to 47 years old. The comparables each have a basement, one of which has finished area. Each comparables has central air conditioning, two or three full bathrooms and a garage ranging in size from 440 to 504 square feet of building area. Three comparables each have one or two additional half bathrooms and three comparables each have a fireplace. The comparables have improvement assessments that range from \$110,012 to \$125,410 or from \$50.39 to \$53.43 per square foot of living area.² Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The board of review's evidence contained conflicting assessment data the subject and each comparable. The Board finds the best evidence of assessment data is found in the property record cards provided by the board of review for the subject and each of its comparables which depicts the "2024 BOR" assessments for each parcel.

The parties submitted 13 equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #7 which lack central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparables #3 and #4 due to their larger dwelling size or distant location from the subject being more than one mile away.

The Board finds the appellant's comparables #1, #4, #5, #6, #8 and #9, along with board of review comparables #1 and #2 have central air conditioning, like the subject and are similar to the subject in location, dwelling size, design and age. However, each comparable has a fewer number of fireplaces, if any and a smaller garage size, when compared to the subject and seven of the eight comparables lack basement finish, a feature of the subject. These differences suggest upward adjustments would be required in order to make the comparables more equivalent to the subject. Likewise, board of review comparables #1 and #2 would need to be adjusted downward for differences in bathroom count, when compared to the subject. Nevertheless, the comparables have improvement assessments that range from \$102,061 to \$111,776 or from \$45.25 to \$53.43 per square foot of living area. The subject property has an improvement assessment of \$117,512 or \$52.46 per square foot of living area, which falls above the range established by the best comparables in this record in terms of total improvement assessment but within the range on a per square foot of living area basis. The subject's higher overall improvement assessment appears to be logical given the subject's superior features. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, based on this record, 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: _____

November 25, 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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