



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

APPELLANT: Chris Groszczyk
DOCKET NO.: 24-02005.001-R-1
PARCEL NO.: 07-30-214-019

The parties of record before the Property Tax Appeal Board are Chris Groszczyk, 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: \$28,384
IMPR.: \$116,386
TOTAL: \$144,770

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 3,123 square feet of living area. The dwelling was constructed in 1998 and is approximately 26 years old. Features of the home include a 1,630 square foot basement of which 1,467 square feet are finished as a recreation room, 2½ bathrooms, central air conditioning, a fireplace, and a 737 square foot garage. The property has a 10,755 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six suggested equity comparables located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction which are either 27 or 28 years old. The dwellings range in size from 3,023 to 3,130 square feet of living area. The dwellings each have a

basement ranging in size from 1,256 to 1,608 square feet of building area none of which are reported to have any finished area, 2½ or 3½ bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 483 to 506 square feet of building area. The comparables have improvement assessments ranging from \$104,799 to \$114,183 or from \$33.72 to \$37.77 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$108,462 or \$34.73 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 \$144,770. The subject property has an improvement assessment of \$116,386 or \$37.27 per square foot of living area.

In response to the appellant's evidence, the board of review, by a letter of the Warren Township Assessor, pointed out that appellant's comparables #2 and #5 each have finished basement areas of 1,206 and 1,130 square feet, respectively, which are smaller than the subject's finished basement area. Furthermore, each of the appellant's comparables have a smaller garage than the subject and, in several instances, have a smaller basement area than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables along with property record cards. Board of review comparables #1 and #2 are the same properties as appellant's comparables #5 and #2, respectively. The properties are located in the same assessment neighborhood code and within .15 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which are 26 to 28 years old. The dwellings range in size from 2,874 to 3,063 square feet of living area. The dwellings each have a basement ranging in size from 1,256 to 1,608 square feet, where each comparable has finished areas ranging from 773 to 1,206 square feet. Features include 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 506 square feet of building area. The comparables have improvement assessments ranging from \$107,849 to \$116,032 or from \$36.72 to \$40.37 per square foot of living area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested equity comparables, two of which were common to both parties, located in the same neighborhood code as the subject. The Board has given reduced weight to appellant's comparables #1, #3, #4 and #6, due to the lack of finished basement area as compared to the subject that has 1,467 square feet of basement finished area.

While none of the comparables are particularly similar to the subject in several characteristics, except location, age, dwelling size, and story height, the Board finds the best evidence of assessment equity in the record consists of appellant's comparable #2/board of review comparable #2, appellant's comparable #5/board of review comparable #1 along with board of review comparables #3 and #4. One of these four comparables necessitates a downward adjustment for have a greater bathroom count than the subject. Each dwelling necessitates adjustments for differences in living area square footage, basement size, size of basement finished area, and garage size when compared to the subject dwelling. The subject dwelling is larger than each of these comparables, has a larger basement and has more finished area than each comparable. Two comparables need downward adjustments for having a greater fireplace count than the subject and each comparable necessitates upward adjustments for having smaller garages than the subject. These four best comparables in the record have improvement assessments ranging from \$107,849 to \$116,032 or from \$36.72 to \$40.37 per square foot of living area. The subject's improvement assessment of \$116,386 or \$37.27 per square foot of living area is slightly above the range of the best comparables in the record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis, which the Board finds to be logical given the subject's superior overall size, basement size and finished basement area in light of the principle of the economies of scale.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

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

Chris Groszczyk, 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