



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

APPELLANT: Krzysztof Chabura
DOCKET NO.: 24-02114.001-R-1
PARCEL NO.: 14-27-305-013

The parties of record before the Property Tax Appeal Board are Krzysztof Chabura, 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: \$43,996
IMPR.: \$151,169
TOTAL: \$195,165

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 brick and frame exterior construction with 2,822 square feet of living area. The dwelling was constructed in 1980 and is approximately 44 years old. Features of the home include a basement, central air conditioning, three full baths, two fireplaces and a garage with 788 square feet of building area. The property has a 45,116 square foot site and is located in Kildeer, Ela 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 equity comparables that have the same assessment neighborhood code as the subject and are located within .70 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,485 to 3,191 square feet of living area. The dwellings are from 47 to 66 years old. Each comparable

has a basement, central air conditioning, two to four full baths, one or two fireplaces and a garage ranging in size from 528 to 816 square feet of building area. Four comparables each have an additional half bath. The comparables have improvement assessments that range from \$131,878 to \$172,503 or from \$49.50 to \$60.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,501 or \$51.21 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 \$195,165. The subject has an improvement assessment of \$151,169 or \$53.57 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .42 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #5, which was previously described. The board of review's comparables #1 and #2 are improved with 1.5-story or 2-story dwellings of frame or brick and frame exterior construction with 2,626 or 2,743 square feet of living area. The dwellings were built in 1966 or 1973. Each comparable has a basement, central air conditioning, three full baths, one half bath, one or three fireplaces and a garage with either 552 or 1,252 square feet of building area. Comparable #1 has a shed. The comparables have improvement assessments of \$142,508 and \$144,440 or \$51.95 and \$55.00 per square foot of living area, respectively. 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.

The parties submitted eleven equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparables #4, #6, #7, #8, #9, as well as board of review comparable #1, which are less similar to the subject dwelling in size or age than other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #5/board of review comparable #3, along with board of review comparable #2, which are similar to the subject in location and design. However, the Board finds the dwellings are from 2% to 10% smaller than the subject and have varying degrees of similarity when compared to the subject in age and features such as bathroom count, fireplace count and garage capacity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$133,778

to \$144,440 or from \$51.08 to \$55.25 per square foot of living area. The subject property's improvement assessment of \$151,169 or \$53.57 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot of living area basis. The subject's higher total improvement assessment appears to be logical given the subject's superior dwelling size and after considering adjustments to the best comparables for differences from the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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

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:

February 17, 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

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