



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

APPELLANT: Daniel Jezierny  
DOCKET NO.: 24-02164.001-R-1  
PARCEL NO.: 06-35-108-016

The parties of record before the Property Tax Appeal Board are Daniel Jezierny, the appellant; 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:** \$20,655  
**IMPR.:** \$69,958  
**TOTAL:** \$90,613

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 vinyl siding exterior construction with 1,998 square feet of living area. The dwelling was constructed in 1974. Features of the home include a basement, central air conditioning, two fireplaces and a garage with 322 square feet of building area. The property has an approximately 7,650 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located along the same street and from 50 to 250 feet from the subject, although none of the comparables have the same assessment neighborhood code as the subject. The improved parcels each have 7,650 square feet of land area and have land assessments ranging from \$18,117 to \$24,349 or from \$2.37 to \$3.18 per square foot of land area. Based on

this evidence, the appellant requested a reduction in the subject's land assessment to \$18,117 or \$2.37 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,568. The subject property has a land assessment of \$29,610 or \$3.87 per square foot of land 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 from .40 to .60 of a mile from the subject property. The improved parcels range in size from 9,627 to 12,192 square feet of land area and have land assessments ranging from \$26,619 to \$29,674 or from \$2.43 to \$2.77 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In rebuttal, the appellant contended that his comparables are neighboring residential lots that are located along the same street as the subject and each lot measures 50' x 153' feet, like the subject, despite having differing assessment neighborhood codes. The appellant submitted a map depicting the locations of his comparables in relation to the subject.

### **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 six land equity comparables for the Board's consideration. The Board has given less weight to the board of review comparables due to their larger site sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are identical to the subject in lot size and are located in close proximity to the subject. These most similar comparables have land assessments that range from \$18,117 to \$24,349 or from \$2.37 to \$3.18 per square foot of land area. The subject's land assessment of \$29,610 or \$3.87 per square foot of land area falls above the range established by the best comparables in the record. Based on this record the Board finds the appellant provided clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment 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:

March 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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COUNTY

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