



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

APPELLANT: Phil Spiwak
DOCKET NO.: 24-02220.001-R-1
PARCEL NO.: 16-28-105-020

The parties of record before the Property Tax Appeal Board are Phil Spiwak, the appellant, by Ronald Kingsley, attorney-at-law 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: \$66,238
IMPR.: \$134,931
TOTAL: \$201,169

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 one-story dwelling of brick exterior construction containing 2017 square feet of living area. The dwelling was constructed in 1959 and is approximately 65 years old. Features of the home include a lower level with 676 square feet of finished area, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 509 square feet of building area.¹ The property has a 13,392 square foot site located in Deerfield, West Deerfield Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables composed of one-story dwellings of wood frame construction that range in size

¹ The Board finds the best descriptive information for the subject property was provided by the board of review which included a copy of the subject's property record card.

from 2,050 to 2,113 square feet of living area. The dwellings range from 66 to 68 years old. Each property has a basement, central air conditioning, 2½ bathrooms, and a garage ranging in size from 441 to 550 square feet of building area. Two comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .24 to .51 of a mile from the subject property. Their improvement assessments range from \$105,070 to \$109,190 or from \$51.25 to \$53.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$104,541.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,169. The subject property has an improvement assessment of \$134,931 or \$66.90 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of brick exterior construction that range in size from 1,815 to 2,013 square feet of living area. The dwellings are from 63 to 65 years old. Each property has a basement with finished area, central air conditioning, and a garage ranging in size from 460 to 575 square feet of building area. The comparables have 2, 2½ or 3½ bathrooms. Three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from approximately .35 to .70 of a mile from the subject property. These properties have improvement assessments that range from \$130,051 to \$150,671 or from \$70.95 to \$74.85 per square foot of living area.

Conclusion of Law

The appellant 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 information on thirteen equity comparables with the same assessment neighborhood code as the subject property to support their respective positions. The comparables are improved with dwellings similar to the subject in age and size. Each of the appellant's comparables has one less bathroom than the subject and either no fireplace or one fireplace in contrast to the subject's two fireplaces, indicating the comparables would require upward adjustments to make them more equivalent to the subject property for these differences. Additionally, the appellant did not indicate that any of his comparables have finished lower level or basement area while the subject has 676 square feet of lower-level finished area, which suggests the comparables may need upward adjustments to make them more equivalent to the subject property for this difference. The subject property has a higher improvement assessment than the appellant's comparables, which is appropriate given the subject's superior features relative to these properties.

Three of the board of review comparables have one less bathroom than the subject and each property has one or two fewer fireplaces than the subject indicating each property would require

upward adjustments to make it more equivalent to the subject property. The Board finds the board of review comparables are described as having finished basement area, similar to the subject property, unlike the comparables presented by the appellant, and should be given more weight due to this similarity. The board of review comparables have improvement assessments that range from \$130,051 to \$150,671 or from \$70.95 to \$74.85 per square foot of living area. The subject's improvement assessment of \$134,931 or \$66.90 per square foot of living area falls within the range of the total improvement assessment but is below the range on a per square foot of living area basis as established by the board of review comparables supporting the conclusion the subject property is being equitably assessed. 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 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Phil Spiwak, 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