



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

APPELLANT: Paul Makowiecki
DOCKET NO.: 24-02413.001-R-1
PARCEL NO.: 14-05-102-003

The parties of record before the Property Tax Appeal Board are Paul Makowiecki, 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 **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: \$40,783
IMPR.: \$196,160
TOTAL: \$236,943

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 3,963 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, three fireplaces, and an 852 square foot garage. The property has a 40,421 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1.39 to 3.09 miles from the subject. The comparables consist of two-story dwellings brick or wood siding exterior construction ranging in size from 3,405 to 3,831 square feet of living area. The homes were built from 1989 to 2006. Each dwelling has a basement with one having finished area, central air conditioning, a fireplace, and a garage ranging in size from 517 to 1,008 square feet of building area. The parcels range in size from 14,200 to 49,760 square feet of land area. The comparables

sold from March to September 2023 for prices ranging from \$530,000 to \$585,000 or from \$145.22 to \$155.65 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$201,783, for an estimated market value of \$605,410 or \$152.77 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,943. The subject's assessment reflects a market value of \$710,900 or \$179.38 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the subject's assessment neighborhood and within .48 of a mile of the subject. The comparables consist of two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,612 to 4,088 square feet of living area. The dwellings were built from 1987 to 1994. Each dwelling has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 638 to 900 square feet of building area.² Comparable #1 has an inground swimming pool. The parcels range in size from 39,723 to 122,800 square feet of land area. The comparables sold from March 2022 to May 2024 for prices ranging from \$630,000 to \$976,000 or from \$172.56 to \$238.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables differed from the subject in basement finish, inground swimming pool feature, and/or sold after the January 1, 2024 assessment date.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). 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 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, which differ from the subject in age, location, and/or site size. The Board gives reduced weight to the board of review's comparables #1, #3, and #5, which differ

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

² In rebuttal, the appellant submitted photographic evidence showing the basement finish for each of the board of review's comparables as well as comparable #1's inground swimming pool.

from the subject in site size or sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the board of review's two remaining comparables are similar to the subject in age, location, dwelling size, site size, and features. These comparables sold for prices of \$700,000 and \$840,000 or \$193.80 and \$226.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$710,900 or \$179.38 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall and below these comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, 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:

April 21, 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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