



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

APPELLANT: Henry Krakowski
DOCKET NO.: 24-02631.001-R-2
PARCEL NO.: 16-30-200-005

The parties of record before the Property Tax Appeal Board are Henry Krakowski, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$165,069
IMPR.: \$283,054
TOTAL: \$448,123

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 part one-story and part two-story dwelling of frame exterior construction with 4,240 square feet of living area.¹ The dwelling was constructed in 2002 and is 22 years old. Features of the home include a basement with finished area, central air conditioning, 3½ bathrooms, a fireplace and a three-car garage with 798 square feet of building area.² The property has an approximately 1.28-acre site or 55,757 square foot site and is located in Deerfield, West Deerfield Township, Lake County.³

¹ The Board finds the best description of the subject dwelling's story height is found in the property information printout submitted by the board of review.

² The appellant's appraiser disclosed the subject dwelling has basement finish, which was not refuted by the board of review.

³ The board of review revealed the subject site contains approximately 1.28-acres or 55,757 square feet of land area, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,040,000 as of January 1, 2024. The appraisal was prepared by Charles Schwarz, an Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to determine the estimated market value for a tax review and tax appeal. The appraiser described the subject property to be in good condition and the floor plan is acceptable in the marketplace.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing four comparable sales that are located from .50 of a mile to 2.5 miles from the subject property, where two comparables are located in Deerfield and two comparables are located in Riverwoods. The comparables have sites ranging in size from 11,252 to 65,712 square feet of land area. The comparables are described as two-story dwellings with brick and frame exterior construction ranging in size from 4,917 to 6,496 square feet of living area and are from 14 to 65 years old. Three comparables each have a basement with finished area. Each comparable has central air conditioning, 3 to 4½ bathrooms, two or three fireplaces and a two-car or a three-car garage. The properties sold from May 2023 to February 2024 for prices ranging from \$1,050,000 to \$1,399,000 or from \$192.43 to \$272.82 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, bathroom count, gross living area, basement foundation, basement finish and garage capacity to arrive at adjusted prices ranging from \$1,040,700 to \$1,391,300. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$1,040,000 as of January 1, 2024.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$448,123. The subject's assessment reflects a market value of \$1,344,503 or \$317.10 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.⁴

In response to the appeal, the board of review critiqued the appraisal submitted by the appellant. The board of review argued that all four appraisal comparables are larger than the subject in dwelling size by at least 14%. The board of review asserted that the appraisal comparables #1, #3 and #4 are located more than one mile from the subject and two of the sales are located in a different city, when there were other sales available that were more similar to the subject in location and dwelling size that were utilized by the board of review. The board of review questioned the adjustments made by the appraiser, since the appraisal did not contain any commentary or documentary evidence to support the adjustments. The board of review also

⁴ 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

questioned why there were no adjustments for differences in building ages of the appraisal comparables #3 and #4, without explanation.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject and located within .54 of a mile from the subject property in Deerfield. The comparables have sites that range in size from 11,175 to 22,400 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,966 to 4,352 square feet of living area. The dwellings are from 19 to 21 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, 3½ or 5 bathrooms, one to three fireplaces and a garage ranging in size from 484 to 1,136 square feet of building area. The properties sold from July 2023 to May 2024 for prices ranging from \$1,200,000 to \$1,600,000 or from \$302.57 to \$380.91 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, counsel for the appellant pointed out that the board of review incorrectly stated that the subject property has a 2024 assessed value of \$488,123 on the last page of its memorandum, when in fact the correct 2024 assessment for the subject property is \$448,123.

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 appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Board. The Board has given less weight to the appellant's appraiser's conclusion of value as the appraiser chose four comparables which are substantially larger than the subject in dwelling size and three of the comparables are located more than one mile away from the subject with two in a different city, when there were clearly other available comparables that were more similar to the subject dwelling in size and location that were utilized by the board of review. Additionally, the appraiser did not make adjustments to comparables #3 and #4 although the dwellings are considerably older in age, when compared to the subject. Lastly, the appraiser chose comparable #4 which does not have a basement foundation, a feature of the subject. For these reasons, the Board finds the appraiser's conclusion of value lacks credibility to be a reliable indicator of value.

The Board finds the best evidence of the subject's market value to be the four comparables submitted by the board of review, which sold proximate in time to the assessment date at issue and are more similar to the subject in location, dwelling size, foundation type, age and some features. However, all four comparables have substantially smaller site sizes, suggesting upward adjustments for this difference would be required to make the comparables more equivalent to

the subject. These four comparables sold from July 2023 to May 2024 for prices ranging from \$1,200,000 to \$1,600,000 or from \$302.57 to \$380.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,344,503 or \$317.10 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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

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