



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

APPELLANT: Michael Magnuski
DOCKET NO.: 25-00536.001-R-1
PARCEL NO.: 04-32-413-012

The parties of record before the Property Tax Appeal Board are Michael Magnuski, 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: \$6,641
IMPR.: \$100,514
TOTAL: \$107,155

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 2025 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 is improved with a two-story dwelling of vinyl siding exterior construction containing 1,968 square feet of living area. The dwelling was constructed in 2005 and is approximately 20 years old. Features of the property include a full basement with 916 square feet, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 664 square feet of building area. The property has a 7,405 square foot site located in Waukegan, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with 1.5-story or 2-story dwellings of wood frame construction that range in size from 1,848 to 2,348 square feet of living area. The homes are from 21 to 49 years old. The comparables have basements ranging in size from 936 to 1,373 square feet. Seven comparables have central air conditioning, five

comparables each have one fireplace, and seven comparables have garages ranging in size from 400 to 624 square feet of building area. Seven of the comparables are described as having 2½ bathrooms. The comparables have sites ranging in size from 6,970 to 60,113 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .37 to .74 of a mile from the subject property. The sales occurred from January 2023 to March 2025 for prices ranging from \$285,000 to \$380,000 or from \$134.16 to \$191.92 per square foot of living area, including land. The appellant requested the total assessment be reduced to \$97,078.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,155. The subject's assessment reflects a market value of \$321,497 or \$163.36 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 1,808 to 2,023 per square foot of living area and are 23 or 33 years old. Each comparable has a basement ranging in size from 988 to 1064 square feet with one comparable having 790 square feet of finished basement area. Each property has central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 400 to 441 square feet of building area. The comparables have sites ranging in size from 7,209 to 10,018 square feet of land. These properties have the same neighborhood code as the subject property and are located from .19 to .48 of a mile from the subject. The sales occurred in March and June 2024 for prices ranging from \$316,000 to \$335,000 or from \$165.60 to \$176.99 per square foot of living area, including land.

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 information on eleven comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #3, #5, and #7 due to their sale dates occurring during 2023, not as proximate in time to the assessment date as the best sales in this record. The Board also gives less weight to appellant's comparables #5 and #8 due to differences from the subject in age, being approximately 24 and 28 years older than the subject dwelling, respectively, and the fact each has a significantly larger site than the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #4 and #6 as well as the board of review comparable sales. These comparables are improved with two-story dwellings that range in size from 1,808 to 2,216 square feet of living area and are from 21 to 33 years old. Each comparable has similar features as the subject with the exception each has a smaller garage than the subject property suggesting an upward adjustment would be

appropriate to make each property more equivalent to the subject for this difference. Additionally, appellant's comparable #6 has no fireplace, unlike the subject, suggesting an upward adjustment would be appropriate for this dissimilarity. These properties also have similar site sizes as the subject property. These five comparables were sold from February 2024 to March 2025 for prices ranging from \$300,000 to \$335,000 or from \$140.32 to \$176.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,497 or \$163.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparable sales, the Board finds the subject's assessment reflects the property's fair cash value 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: _____

October 20, 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 9-215 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

Michael Magnuski, 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