FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerry Lesniak
DOCKET NO.: 25-00786.001-R-1
PARCEL NO.: 07-30-401-062

The parties of record before the Property Tax Appeal Board are Jerry Lesniak, the appellant, by attorney Ronald Kingsley 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:	$22,020
IMPR.:	$136,705
TOTAL:	$158,725

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 consists of a tri-level style dwelling of wood siding exterior construction with 1,479 square feet of living area.[1] The dwelling was built in 1977 and is approximately 48 years old. Features of the home include a finished lower level, central air conditioning, 1½ bathrooms, one fireplace and a garage with 528 square feet of building area. The property is a waterfront property on Gages Lake and has an approximately 8,118 square foot site located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales that are located from .20 of a mile to 1.33 miles from the subject property, none of which have the same assessment neighborhood

[1] The Board finds the best description of the subject is found in the subject's property record card that was provided by the board of review, which was not refuted by the appellant.

code as the subject. The comparables have sites ranging in size from approximately 8,102 to 44,279 square feet of land area. The comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,198 to 1,709 square feet of living area. The dwellings are from 33 to 67 years old. Each comparable has either 1½, 2, 2½ or 3 bathrooms and a garage, eight of which range in size from 420 to 818 square feet of building area. Six comparables have central air conditioning and three comparables each have one fireplace. The comparables sold from February 2023 to June 2025 for prices ranging from $235,000 to $451,000 or from $190.75 to $294.39 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $113,872, which would reflect a market value of $341,650 or $231.00 per square foot of living area, including land, when using 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 $158,725. The subject's assessment reflects a market value of $476,223 or $321.99 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor pointing out the differences between the appellant's comparables and the subject in location and amenities. The assessor argued that none of the appellant's comparables are lakefront properties, like the subject.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards with information on the subject and four comparable sales. The comparables are located from .10 to .83 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The board of review submitted an aerial map depicting the locations of the comparables in relation to the subject, showing all four comparables are on the same lake as the subject, one of which is also along the same street as the subject. The comparables have waterfront sites that range in size from 5,929 to 9,296 square feet of land area. The four comparables are improved with bi-level, tri-level, 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,278 to 2,116 square feet of living area. The dwellings are from 19 to 97 years old.[2] Two comparables each have a finished lower level and three comparables have central air conditioning. Each comparable has 2, 2½ or 4½ bathrooms and a garage ranging in size from 300 to 484 square feet of building area. Two comparables each have one fireplace. The comparables sold in August 2023 or September 2025 for prices ranging from $346,000 to $815,000 or from $270.74 to $392.32 per square foot of living area, including land.

The board of review's submission included a brief arguing the subject property sold on April 17, 2026, for $530,000. The subject's current assessment reflects a market value of $476,223 or $53,777 below the 2026 purchase price. The board of review included the Multiple Listing Service (MLS) datasheet and the real estate transfer declaration associated with the subject's recent sale.

[2] The property record card for board of review comparable #3 disclosed the dwelling has an effective year built of 1990 due to remodeling.

Based on this evidence the board of review requested the subject's assessment be increased to $176,649 to reflect the subject's April 2026 purchase price.

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 Board finds the record disclosed the subject property was purchased in April 2026, approximately 16 months after the lien date at issue, for a price of $530,000, calling into question whether the sale is reflective of the subject's market value as of the January 1, 2025, assessment date. Nevertheless, the purchase price supports the conclusion that the subject property is not overvalued for assessment purposes as of January 1, 2025.

The parties submitted a total of 13 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3, #5, #6, #7, #8 and #9, along with board of review comparables #1, #2 and #4 due to differences from the subject in dwelling size or site size and/or they have sale dates that occurred from 15 to 22 months prior to the January 1, 2025 assessment date, less proximate to the lien date at issue than other sales in the record. Additionally, the appellant's comparable #5 is located more than one mile from the subject.

The Board has given more weight to the appellant's comparable #4, along with board of review comparable #3, which are more similar to the subject in site size and dwelling size. The Board finds the appellant's comparable #4 is not a waterfront property, like the subject and the dwelling is a 1-story dwelling that is somewhat different than the subject's tri-level design and it lacks a finished lower level and central air conditioning, both features of the subject. The board of review's comparable #3 is a waterfront site that is located on the same lake as the subject. However, the dwelling is a 1.5-story design that has an older chronological age but it has a newer effective year built, when compared to the subject and it lacks a finished lower level, a feature of the subject. Additionally, both dwellings have varying degrees of similarity when compared to the subject in bathroom count, fireplace count and garage size, when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in March and September 2025 for prices of $350,000 and $597,500 or for $219.85 and $392.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $476,223 or $322.00 per square foot of living area, including land, is bracketed by the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported.

Based on this evidence, the Board finds neither a reduction nor an increase in the subject's assessment is 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:

C E R T I F I C A T I O N

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: November 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 9-215 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

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