FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Straka
DOCKET NO.: 25-00789.001-R-1
PARCEL NO.: 07-30-401-101

The parties of record before the Property Tax Appeal Board are John Straka, 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:	$22,411
IMPR.:	$216,589
TOTAL:	$239,000

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 2-story dwelling of wood siding exterior construction with 2,264 square feet of living area. The dwelling was built in 1989 and is approximately 36 years old. Features of the home include a basement with finished area,[1] central air conditioning, 4 bathrooms, three fireplaces and a garage with 680 square feet of building area. The property is a waterfront property on Gages Lake and has an approximately 8,102 square foot site and is 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 six comparable sales that are located from .69 to .85 of a mile

[1] The board of review submitted a copy of the subject's property record card disclosing the subject dwelling has 1,019 square feet of basement finish and three fireplaces, which were not reported by nor were they refuted by the appellant.

from the subject property, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately 8,712 to 10,019 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 1,913 to 2,626 square feet of living area. The dwellings are from 29 to 31 years old. The appellant reported that each comparable has an unfinished basement, central air conditioning, 2½ bathrooms, one fireplace and a garage ranging in size from 400 to 693 square feet of building area. The comparables sold from February 2023 to April 2025 for prices ranging from $400,000 to $565,000 or from $169.46 to $242.70 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $148,654, which would reflect a market value of $446,007 or $197.00 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 $239,000. The subject's assessment reflects a market value of $717,072 or $316.73 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. The assessor submitted an aerial photograph depicting the locations of the appellant's comparables in relation to the subject and 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 information on four comparable sales that are located from .07 of a mile to 2.26 miles from the subject property, one of which has the same assessment neighborhood code as the subject and two are located along the same street as the subject. The board of review submitted an aerial map depicting the locations of the comparables in relation to the subject, showing comparables #1, #2 and #3 being located on the same lake as the subject. The comparables have waterfront or lakefront sites that range in size from 8,969 to 19,776 square feet of land area. The four comparables are improved with bi-level, 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,920 to 3,740 square feet of living area ranging. The dwellings are from 7 to 35 years old. One comparable has a crawl space foundation, one comparable has a finished lower level and two comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, either 2½, 3 or 4½ bathrooms and either one or two garages that range in size from 352 to 932 square feet of building area. Three comparables each have one fireplace. The comparables sold from August 2023 to July 2025 for prices ranging from $550,000 to $1,500,821 or from $286.46 to $432.90 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 ten comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their larger dwelling sizes, when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #4 due to the dwellings being 25 or 29 years newer than the subject dwelling. Additionally, board of review comparable #4 has a substantially larger dwelling size, when compared to the subject and the property is located more than 2 miles from the subject.

The Board finds the appellant's comparables #3, #4, #5 and #6 are relatively similar to the subject in site size, dwelling size, design, foundation and age, although none are waterfront properties, like the subject. The Board finds board of review comparables #1 and #3 are waterfront properties that are located on the same lake as the subject and are relatively similar to the subject in site size, dwelling size and age, although board of review comparable #3 is a bi-level design, when compared to the subject's two-story design. Additionally, the Board finds the six properties have varying degrees of similarity when compared to the subject in bathroom count, fireplace count, foundation and basement/lower level finish, if any, and four of the six comparables have sale dates that occurred in 2023. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six properties sold from June 2023 to April 2025 for prices ranging from $400,000 to $815,000 or from $188.64 to $385.16 per square foot of living area, including land. The subject's assessment reflects a market value of $717,072 or $316.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and is bracketed by the two board of review comparables that are located on the same lake as the subject. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

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: 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

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