



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

APPELLANT: Al Wilunowski
DOCKET NO.: 25-01145.001-R-1
PARCEL NO.: 16-18-200-026

The parties of record before the Property Tax Appeal Board are Al Wilunowski, 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: \$319,701
IMPR.: \$861,816
TOTAL: \$1,181,517

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 brick exterior construction containing 8,038 square feet of living area. The dwelling was constructed in 2006 and is approximately 19 years old. Features of the property include a 3,764 square foot basement with 3,388 square feet of finished area, central air conditioning, seven fireplaces, ten bathrooms, an attached garage with 1,300 square feet of building area and an in-ground swimming pool.¹ The property has a 90,169 square foot site located in Lake Forest, West Deerfield Township, Lake County.

¹ The Board finds the best descriptive information for the subject property is contained on the copy of the subject's property record card submitted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with 1.75-story or 2-story dwellings of wood frame construction that range in size from 7,400 to 8,029 square feet of living area and are from 24 to 38 years old. The comparables have basements containing from 3,361 to 4,359 square feet, central air conditioning, one fireplace, 5½ or 6 bathrooms, and a garage ranging in size from 816 to 1,440 square feet of building area. These properties have sites ranging in size from 50,530 to 79,279 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from 1.36 to 2.65 miles from the subject property. These properties sold from April 2023 to September 2023 for prices ranging from \$2,000,000 to \$3,100,000 or from \$249.10 to \$398.97 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$1,087,701.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,181,517. The subject's assessment reflects a market value of \$3,544,905 or \$441.02 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, brick or stucco exteriors that range in size from 7,353 to 7,704 square feet of living area. Comparable #1 is 94 years old with an effective age of 18 years old. Comparables #2 and #3 are 15 and 9 years old, respectively. The comparables have basements ranging in size from 3,019 to 6,495 square feet with 2,264 to 4,125 square feet of finished area. Each comparable has central air conditioning, three or five fireplaces, six or seven bathrooms and a garage ranging in size from 992 to 1,548 square feet of building area. Comparables #1 and #3 each have an in-ground swimming pool. These properties have sites ranging in size from 65,340 to 89,734 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .62 of a mile to 1.87 miles from the subject property. The sales occurred from June 2024 to May 2025 for prices ranging from \$3,125,000 to \$4,300,000 or from \$414.40 to \$558.15 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 Board finds the best evidence of market value to be the board of review comparable sales that sold closer in time to the assessment date at issue than the comparables submitted by the appellant. The board of review comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. The board of review comparables have smaller homes than the subject dwelling, three or four fewer bathrooms than the subject, and two or four fewer fireplaces than the subject indicating upward adjustments to the comparables for these differences would be appropriate.

Additionally, comparable #2 has no in-ground swimming pool, a feature of the subject property, suggesting an upward adjustment for this dissimilarity would be proper. These comparables sold for from June 2024 to May 2025 for prices ranging from \$3,125,000 to \$4,300,000 or from \$414.40 to \$558.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,544,905 or \$441.02 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 the Board finds the subject's assessment reflects the property's market 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

Al Wilunowski, 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