FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lukasz Ziemianski
DOCKET NO.: 25-01554.001-R-1
PARCEL NO.: 16-36-125-003

The parties of record before the Property Tax Appeal Board are Lukasz Ziemianski, 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:	$63,677
IMPR.:	$299,682
TOTAL:	$363,359

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 brick exterior and frame construction with 3,260 square feet of living area. The dwelling was constructed in 2001 and is approximately 24 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 484 square foot garage. The property has an approximately 9,778 square foot site and is located in Highland Park, Moraine 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, five of which are located within 0.55 of a mile from the subject property. No distance was reported for comparables #3. The comparables have sites that range in size from 9,662 to 12,998 square feet of land area and are improved with 2-story dwellings of frame construction ranging in size from 2,686 to 3,743 square feet of living area. The dwellings are 25 to 63 years old. Each comparable has a

basement and central air conditioning. Four dwellings each have one fireplace and five comparables have a garage ranging in size from 441 to 720 square feet of building area. The appellant reported each comparable has "0" finished basement area. The properties sold from February 2023 to December 2024 for prices ranging from $555,000 to $1,262,500 or from $206.63 to $344.66 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $270,553 which reflects a market value of $811,740 or $249.00 per square foot of living area, land included, when applying 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 $363,359. The subject's assessment reflects a market value of $1,090,186 or $334.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review critiqued the appellant's comparables asserting comparables #1 and #2 sold in "as is" condition and comparables #3 and #4 were located proximate to higher traffic streets.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.77 of a mile from the subject property. The comparables have sites that range in size from 9,624 to 13,000 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 3,172 to 3,810 square feet of living area. The homes are 22 to 88 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 467 to 792 square feet of building area. The properties sold from July 2023 to September 2024 for prices ranging from $1,000,000 to $1,525,000 or from $315.26 to $419.05 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 gives little weight to appellant comparables #1, #2, #3, #5 and #6 along with board of review comparables #1, #2 and #3 which are least similar to the subject in age, lack a garage amenity and/or sold in 2023, less proximate to the January 1, 2025 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #4 and board of review comparable #4 which are overall more similar to the subject in location, design, site size, dwelling size and features. However, one comparable lacks a finished basement and one comparable is older in age when compared to the subject, suggesting upward adjustments are needed to account for these differences from the subject. These two comparables sold in June

and August 2024 for prices of $935,000 and $1,390,000 or $249.80 and $419.05 per square foot of living area, including land. The subject's assessment reflects a market value of $1,090,186 or $334.41 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified 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:

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lukasz Ziemianski, 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