FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bartlomiej Tyrka
DOCKET NO.: 25-01721.001-R-1
PARCEL NO.: 15-14-401-003

The parties of record before the Property Tax Appeal Board are Bartlomiej Tyrka, 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:	$81,444
IMPR.:	$125,205
TOTAL:	$206,649

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 and frame exterior construction that contains 2,325 square feet of living area. The dwelling was constructed in 1970 and is approximately 55 years old. Features of the property include central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 598 square feet of building area. The property has a 20,909 square foot site located in Lincolnshire, Vernon Township, Lake County.

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 two-story dwellings of frame or brick and frame exterior construction that range in size from 2,374 to 2,723 square feet of living area. The homes are 53 to 60 years old. Each comparable has one or two fireplaces, 2½ or 3 bathrooms and a garage ranging in size from 504 to 552 square feet of building area. Two comparable have central air conditioning. These properties have sites ranging in size from

20,038 to 28,750 square feet of land. The comparables have the same neighborhood code as the subject and are located from .32 to .63 of a mile from the subject property. The sales occurred from March 2024 to October 2024 for prices ranging from $620,000 to $665,000 or from $227.69 to $280.12 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $189,081.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $206,649. The subject's assessment reflects a market value of $620,009 or $266.67 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 information on two comparable sales with comparable #1 being the same property as appellant's comparable #3. Board of review comparable #2 is composed of a two-story dwelling of brick exterior construction that was built in 1972 and has 2,638 square feet of living area. The property has a 342 square foot basement, central air conditioning, two fireplaces, 2½ bathrooms, and a garage with 462 square feet of building area. The comparable has a 20,909 square foot site. The property has the same neighborhood code as the subject property and is located .956 of a mile from the subject property. This comparable sold in July 2024 for a price of $815,000 or $308.95 per square foot of living area, land included.

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 four comparables sales to support their respective positions with one comparable being a duplicate. The comparables are similar to the subject in location, age, and style. The homes range in size from 2,374 to 2,723 square feet of living area and are from approximately 53 to 60 years old. The comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Appellant's comparable #2 has an additional ½ bathroom and one more fireplace than the subject indicating downward adjustments to the comparable for these differences would be appropriate. Conversely, appellant's comparable #2 lacks central air conditioning, a feature of the subject property, requiring an upward adjustment for this difference. Appellant's comparable #3/board of review comparable #1 has one more fireplace than the subject indicating a downward adjustment for this difference would be proper. Board of review comparable #2 has 342 square feet of basement area, unlike the subject, and one more fireplace than the subject, requiring downward adjustments for these differences. These four comparables sold during 2024 for prices ranging from $620,000 to $815,000 or from $227.69 to $308.95 per square foot of living area, including land. The subject's assessment reflects a market value of $620,009 or $266.67 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence, after

considering the appropriate adjustments to the comparables submitted by the parties, 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:

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

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