FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel Hrycyk
DOCKET NO.: 25-01976.001-R-1
PARCEL NO.: 06-35-108-006

The parties of record before the Property Tax Appeal Board are Daniel Hrycyk, the appellant; 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:	$19,618
IMPR.:	$75,412
TOTAL:	$95,030

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 1.5-story dwelling of vinyl siding exterior construction with 1,917 square feet of living area. The dwelling was constructed in 1947 and is 78 years old. Features of the home include a full basement and a 576 square foot garage. The property has a 9,182 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments the appellant submitted information on three equity comparables located within the subject's assessment neighborhood and within .29 of a mile of the subject. The comparables consist of 1.5-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,998 to 2,087 square feet of living area. The homes were built from 1900 to 1938. Each comparable has a basement and a garage ranging in size from 360 to 600 square feet of building area. The comparables have parcels ranging from 14,910 to 30,360 square feet of land area. The comparables have land assessments

ranging from $25,179 to $31,728 or $1.05 or $1.69 per square foot of land area. The comparables have improvement assessments ranging from $68,552 to $73,839 or from $34.31 to $36.32 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to $18,084 or $1.97 per square foot of land area and the improvement assessment be reduced to $65,772 or $34.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $95,030. The subject property has a land assessment of $19,618 or $2.14 per square foot of land area and an improvement assessment of $75,412 or $39.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the subject's assessment neighborhood and within .92 of a mile of the subject. The comparables consist of 1.5-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,899 to 1,955 square feet of living area. The homes are 73 to 115 years old. Each dwelling has a full basement and a garage ranging in size from 400 to 975 square feet of building area. Three comparables have central air conditioning and one comparable has a fireplace. The parcels range from 7,501 to 23,326 square feet of land area. The comparables have land assessments ranging from $22,437 to $27,929 or $1.20 to $2.99 per square foot of land area and improvement assessments ranging from $85,384 to $87,228 or from $43.74 to $45.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity concerning both the land and improvement assessment as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in either the subject's land or improvement assessments is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board has given reduced weight to the appellant's comparable #1 and the board of review's comparable #1, which differ from the subject in site size. The Board finds the parties' remaining comparables are similar to the subject in location and site size. These comparables have land assessments ranging from $22,437 to $25,602 or from $1.69 to $2.99 per square foot of land area. The subject's land assessment of $19,618 or $2.14 per square foot of land area falls below the range established by the best comparables in this record overall and is within the range on a per-square-foot basis. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the board of review's comparables #2, #3, and #4, which feature central air conditioning unlike the subject. The Board finds the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from $68,552 to $86,978 or from $34.31 to $44.76 per square foot of living area. The subject's improvement assessment of $75,412 or $39.34 falls within the range established by the best comparables in this record. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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

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

APPELLANT

Daniel Hrycyk
227 Harding Street
Grayslake, IL 60030

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085