



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

APPELLANT: Shawn Fornek  
DOCKET NO.: 21-02216.001-R-1  
PARCEL NO.: 01-12-102-013

The parties of record before the Property Tax Appeal Board are Shawn Fornek, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$119,256  
**IMPR.:** \$95,802  
**TOTAL:** \$215,058

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 2021 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 2,860 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, a fireplace, and a garage containing 1,050 square feet of building area. The property has an approximately 50,730 square foot site and is located in Antioch, Antioch 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 located within .11 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story or

part 1-story and part 2-story<sup>1</sup> dwellings of wood siding exterior construction ranging in size from 3,032 to 6,091 square feet of living area. The homes were built from 1945 to 1973, with the oldest home having an effective age of 1980. Each dwelling has one or two fireplaces, a basement with one having finished area, and a garage ranging in size from 558 to 1,428 square feet of building area. Two comparables have central air conditioning and comparable #3 has an additional 440 square foot detached garage. The parcels range in size from 15,250 to 50,970 square feet of land area. The comparables sold from September 2020 to December 2021 for prices ranging from \$470,000 to \$737,500 or from \$110.82 to \$164.73 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$147,761, for an estimated market value of \$443,327 or \$155.01 per square foot of living area, including land, 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 \$215,058. The subject's assessment reflects a market value of \$646,791 or \$226.15 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within one mile of the subject. The comparables consist of 1.5-story dwellings of wood siding exterior construction ranging in size from 2,390 to 3,167 square feet of living area. The dwellings were built from 1945 to 1978, with comparables #2 and #3 having effective ages of 1990 and 1976, respectively. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size from 323 to 552 square feet of building area. Comparable #3 has an additional 588 square foot detached garage. The parcels range in size from 22,504 to 57,590 square feet of land area. The comparables sold from July 2019 to September 2020 for prices ranging from \$580,000 to \$650,000 or from \$205.24 to \$255.23 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.

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<sup>1</sup> Although the appellant's grid describes comparable #1 as a 1-story dwelling, the grid reports a 1,332 square foot ground floor and 6,091 square feet of above ground living area, indicating that this property is a part 2-story dwelling.

As an initial matter, the Board takes judicial notice that the subject property was the subject matter of an appeal for the 2020 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$209,119. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record discloses that the subject property is an owner-occupied dwelling and that the 2020 and 2021 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence in the record that the property sold establishing a different fair cash value. The record also discloses that in tax year 2021 a township equalization factor of 1.0284 was applied in Antioch Township. Applying section 16-185 of the Property Tax Code results in an assessment of \$215,058, which is equivalent to the 2021 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of market value to be the appellant's comparable #3 along with the board of review comparables #1 and #3, which are more similar to the subject in age, dwelling size, and some features. These most similar comparables sold for prices ranging from \$470,000 to \$650,000 or from \$155.01 to \$255.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$646,791 or \$226.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given the remaining comparables provided by the appellant due to differences in dwelling size when compared to the subject. Reduced weight was given to board of review comparable #2, which sold less proximate to the valuation date at issue of January 1, 2021. Based on this record and after considering adjustments to the best comparables for differences, the Board finds 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 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:

September 19, 2023



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 9-125 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

Shawn Fornek, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

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