



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

APPELLANT: Bette Zurawski  
DOCKET NO.: 15-02163.001-R-1  
PARCEL NO.: 14-05-405-011

The parties of record before the Property Tax Appeal Board are Bette Zurawski, 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:** \$45,266  
**IMPR.:** \$181,128  
**TOTAL:** \$226,394

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 2015 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 frame and brick construction with 4,048 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 958 square foot garage. The property has a 97,408 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings were 11 or 21 years old and range in size from 3,822 to 4,304 square feet of living area. They have improvement assessments ranging from \$162,377 to \$182,541 or from \$41.13 to \$42.48 per square foot of living area. The appellant requested the total assessment be reduced to \$215,282.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,394. The subject property has an improvement assessment of \$181,128 or \$44.75 per square foot of living area. In support of this argument the board of review submitted information on four equity comparables. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings were built between 1994 and 1998 and range in size from 4,014 to 4,100 square feet of living area. They have improvement assessments ranging from \$180,648 to \$189,521 or from \$44.10 to \$46.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant describes differences between the board of review comparables and the subject.

### **Conclusion of Law**

The taxpayer contends assessment inequity 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 the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. These comparables were similar to the subject in location, style, age and most features. They had improvement assessments that ranged from \$41.13 to \$46.22 per square foot of living area. The subject's improvement assessment of \$44.75 per square foot of living area falls within the range established by the comparables in this record. Based on this record 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 assessment is not justified.



the session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.