



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

APPELLANT: Gladys Zajicek
DOCKET NO.: 16-03865.001-R-1
PARCEL NO.: 06-31-200-008

The parties of record before the Property Tax Appeal Board are Gladys Zajicek, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$32,852
IMPR.: \$23,435
TOTAL: \$56,287

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 2016 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 one-story dwelling of wood siding exterior construction with 1,064 square feet of above grade living area. The dwelling was constructed in 1965. The home features a full unfinished basement. The property has a 73,181 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located between 3.10 and 4.67 miles from the subject. The comparables were described as one-story dwellings of brick or vinyl siding exterior construction that were built from 1947 to 1965. Comparable #3 has an effective age of 1965. The dwellings range in size from 1,064 to 1,318 square feet of above grade living area. The comparables each feature an unfinished basement, two comparables have central air conditioning, one comparable has two fireplaces and two comparables each have a

garage containing 280 or 484 square feet of building area, respectively. The comparables have sites ranging in size from 13,068 to 217,800 square feet of land area. The comparables sold from September 2014 to April 2015 for prices ranging from \$95,500 to \$217,500 or from \$89.76 to \$165.02 per square foot of above grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant's attorney also submitted e-mail correspondence from the Cynthia R. Franke, Assessment Case Coordinator with the Chief County Assessment Office of Lake County, concerning proposals to resolve a 2015 tax year appeal that was pending before the Property Tax Appeal Board. As part of this record, the appellant's attorney failed to disclose whether the subject was an owner-occupied residence.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,287. The subject's assessment reflects a market value of \$169,744 or \$159.53 per square foot of above grade living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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 between 2.93 and 3.89 miles from the subject. The comparables were described as containing a one-story, a two-story and a tri-level style dwelling, respectively, of vinyl siding exterior construction ranging in size from 1,040 to 2,942 square feet of above grade living area. The dwellings were built from 1955 to 1999. One comparable features an unfinished basement, one comparable has a finished lower level and one comparable has a crawl space foundation. In addition, one comparable has central air conditioning and each comparable has a garage ranging in size from 504 to 816 square feet of building area. The comparables have sites ranging in size from 39,204 to 104,544 square feet of land area. The comparables sold from February 2015 to January 2016 for prices ranging from \$193,000 to \$326,000 or from \$110.81 to \$188.46 per square foot of above grade living area, including land. The board of review also submitted a memorandum prepared by the Avon Township Assessor critiquing the appellant's evidence noting only one of the appellant's comparables was located in the subject's neighborhood code. 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 no reduction in the subject's assessment is warranted.

¹ The Board finds the appeal petition submitted by the appellant and the property record card evidence submitted by the board of review disclosed the appellant's address and the subject property address are different. Moreover, the property record card submitted by the board of review similarly depicts the subject is not an owner-occupied residence.

The parties submitted six suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in land size, dwelling size, design, age and features. However, the Board gave less weight to the appellant's comparable #1 that sold in September 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparables #2 and #3 due to their dissimilar two-story and tri-level designs when compared to the subject's one-story design. Furthermore, board of review comparable #3 is significantly newer in age and has a larger dwelling.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable sales #2 and #3, along with the board of review comparable sale #1. Despite that these comparables have varying degrees of similarity when compared to the subject, these homes are somewhat similar to the subject in design, dwelling size, age and some features. These comparables sold in February or April 2015 for prices ranging from \$95,500 to \$196,000 or from \$89.76 to \$188.46 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$169,744 or \$159.53 per square foot of above grade living area, including land, which falls within the range established by the best comparable sales in this record. The subject is superior to these three comparables in age and land area. In addition, the subject is superior to board of review comparable #1 that lacks a basement unlike the subject. However, the subject is inferior to appellant's comparables #2 and #3 in that it lacks central air conditioning and/or a garage. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is 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: _____

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: December 23, 2019



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

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