



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

APPELLANT: Barbara Walczak
DOCKET NO.: 17-01606.001-R-1
PARCEL NO.: 08-07-119-007

The parties of record before the Property Tax Appeal Board are Barbara Walczak, 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:	\$13,814
IMPR.:	\$0
TOTAL:	\$13,814

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 2017 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 vacant residential lot that contains 16,321 square feet of land area. The property is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information on six assessment comparables located within .27 of a mile of the subject. The comparables have lots ranging in size from 11,928 to 32,400 square feet of land area and have land assessments ranging from \$4,037 to \$13,434 or from \$.20 to \$.42 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

In response to the appellant's evidence, the board of review submitted a letter from the township assessor who argued appellant's comparables #2 and #3 are not from the subject neighborhood.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$13,814 or \$.85 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on three equity land comparables located within .03 of a mile of the subject and within the same neighborhood as the subject. The three comparables have land sizes ranging from 15,997 to 16,266 square feet of land area and have land assessments ranging from \$13,540 to \$13,767 or \$.85 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The appellant 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 suggested land comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3, #4 and #6 due to their dissimilar land sizes and/or location within in a different neighborhood when compared to the subject.

The Board finds the appellant's comparable #5 along with the board of review comparables are most similar to the subject property in location and land size. These comparables have land assessments of \$.42 or \$.85 per square foot of land area. The subject property has a land assessment of \$.85 per square foot of land area, which is the same as the three most similar assessment comparables contained in this record and therefore, the Board finds a reduction in the subject's land assessment is not 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: April 21, 2020



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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COUNTY

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