



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

APPELLANT: Kimberly Dzien
DOCKET NO.: 17-02321.001-R-1
PARCEL NO.: 14-33-105-004

The parties of record before the Property Tax Appeal Board are Kimberly Dzien, 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: \$48,282
IMPR.: \$171,223
TOTAL: \$219,505

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 two-story dwelling of brick exterior construction with 3,865 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 904 square foot garage. The property has a 59,198 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .81 of a mile from the subject property and each of which shares the same neighborhood code assigned by the assessor to the subject. The comparables consist of two, 1.5-story and four, 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,362 to 3,691 square feet of living area. The dwellings were constructed from 1980 to 1998. Each comparable has a basement where the

appellant contends based upon a Multiple Listing Service (MLS) data sheet that comparable #5 was recently rehabbed and has a finished basement. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 414 to 832 square feet of building area. The comparables have sites ranging in size from 37,895 to 65,290 square feet of land area. The comparables sold from May 2016 to May 2017 for prices ranging from \$516,300 to \$850,000 or from \$142.15 to \$236.11 per square foot of living area, including land, where the appellant noted that comparable #6 was an "extreme outlier." The appellant also submitted an MLS data sheet for comparable #2 noting the property was recently rehabbed. Based on this evidence the appellant requested an assessment reduction to \$201,926, reflecting a market value of \$605,839 or \$156.75 per square foot of living area, at 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 \$219,505. The subject's assessment reflects a market value of \$662,157 or \$171.32 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales¹ located from .276 of a mile to 1.141-miles from the subject property. The subject and each comparable share the same neighborhood code assigned by the assessor. Board of review comparable #2 is the same property as appellant's comparable #5. The comparables were improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,474 to 3,813 square feet of living area. The dwellings were constructed from 1982 to 1997. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 682 to 952 square feet of building area. The comparables have sites ranging in size from 35,812 to 95,428 square feet of land area. These properties sold from June 2016 to June 2018 for prices ranging from \$600,000 to \$790,000 or from \$165.94 to \$211.74 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.

The parties submitted a total of twelve suggested comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #6 which appears to be an outlier with a substantially higher sales price than the other comparables in the record.

¹ The comparables were set forth on two sets of grid analyses; for ease of reference, the Property Tax Appeal Board has re-numbered the second set of comparables as #5 through #7.

The Board finds the remaining eleven comparables in the record have varying degrees of similarity to the subject and sold from June 2016 to June 2018 for prices ranging from \$516,300 to \$790,000 or from \$142.15 to \$211.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$662,157 or \$171.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in dwelling size, basement size, garage size and/or other features, the Board finds a reduction in the subject's assessment is not justified on this record.

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: June 16, 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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