



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

APPELLANT: Bonnie Wisz  
DOCKET NO.: 18-00422.001-R-1  
PARCEL NO.: 09-35-102-006

The parties of record before the Property Tax Appeal Board are Bonnie Wisz, 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:** \$27,604  
**IMPR.:** \$79,740  
**TOTAL:** \$107,344

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 2018 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 brick exterior construction with 2,488 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, 1,176 deck and patio area, 900 square foot machine shop built in 2001 and a 567 square foot garage. The property has an 84,070 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .20 of a mile to 1.84 miles from the subject. The comparables are situated on sites ranging in size from 12,266 to 50,926 square feet of land area and are improved with one-story dwellings of brick, vinyl siding or wood siding exterior construction that were built from 1972 to 1999. The dwellings range in size from 2,130 to 2,817

square feet of living area. The comparables have partial basements, with one having finished area. Other features include central air conditioning, one fireplace and garages ranging in size from 477 to 2,270 square feet of building area. The comparables sold from July 2016 to April 2018 for prices ranging from \$270,000 to \$387,500 or from \$125.28 to \$137.56 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,344. The subject's assessment reflects an estimated market value of \$324,498 or \$130.43 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .202 of a mile to 1.845 miles from the subject. Comparables #1, #2 and #3 are the same properties as appellant's comparables #1, #2 and #3. Board of review comparable #4 was described as one-story dwelling of wood siding exterior construction built in 1970 with 2,412 square feet of living area. The comparable is situated on a 118,942 square foot site. Features of the comparable include a full basement with finished area, central air conditioning and two fireplaces. The comparable sold in October 2017 for \$412,000 or \$170.81 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 Board finds the parties submitted four comparable sales which includes three common comparables. These comparables are one-story dwellings with relatively similar dwelling sizes. However, adjustments would have to be considered for differences in land size, exterior construction, age, basement size, basement finish and garages. These comparables sold from July 2016 to October 2017 for prices ranging from \$270,000 to \$412,000 or \$125.28 to \$170.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,498 or \$130.43 per square foot of living area, including land, which is within the range established by the most recent comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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: October 20, 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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APPELLANT

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COUNTY

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