



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

APPELLANT: Megan Dziekanski
DOCKET NO.: 18-00591.001-R-1
PARCEL NO.: 06-26-110-030

The parties of record before the Property Tax Appeal Board are Megan Dziekanski, 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: \$22,408
IMPR.: \$54,191
TOTAL: \$76,599

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 vinyl siding exterior construction with 1,584 square feet of living area. The dwelling was constructed in 1965 and has an effective age of 1978. Features of the home include a full finished basement, central air conditioning, a fireplace and a 648 square foot detached garage. The property has a 13,068 square foot site and is located in Grayslake, Avon 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 four comparable sales located from .48 of a mile to 1.16 miles from the subject. The comparables are situated on sites ranging in size from 9,583 to 17,860 square feet of land area and are improved with one-story dwellings of vinyl siding or brick exterior construction that were built from 1958 to 1976. Comparables #1 and 3 have effective ages of 1984 and 1982,

respectively. The dwellings range in size from 1,276 to 1,575 square feet of living area. The comparables have partial or full basements, with one having finished area. Three comparables have central air conditioning, one comparable has two fireplaces and each comparable has an attached garage ranging in size from 336 to 456 square feet of building area. The comparables sold from February 2016 to September 2017 for prices ranging from \$140,000 to \$201,588 or from \$102.64 to \$128.53 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 \$76,599. The subject's assessment reflects an estimated market value of \$231,557 or \$146.18 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 property record cards and a grid analysis on four comparable sales located within .874 of a mile from the subject. Board of review comparable #4 and appellant's comparable #3 are the same property. The comparables have sites ranging in size from 8,276 to 15,682 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction built from 1955 to 1973. The dwellings range in size from 1,480 to 1,668 square feet of living area. Three comparables have partial or full basements, with two having finished area. One comparable has a crawl space foundation. Each comparable has central air conditioning and a garage with either 440 or 550 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2016 to August 2018 for prices ranging from \$197,000 to \$275,000 or \$127.99 to \$164.87 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 seven comparable sales, with one comparable common to both parties. The Board gave less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #1 and #3 which have unfinished basements or lack a basement foundation when compared to the subject's full finished basement. The Board gave more weight to the parties' common comparable and board of review comparable #2 as they were more similar to the subject in location, dwelling size, design, age and most features. These comparables sold in August 2018 and July 2017 for prices of \$236,000 and \$201,588 or \$154.45 and \$127.99 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$231,557 or \$146.18 per square foot of living area, including land, which falls between the values established by the best comparable sales in this record. After considering adjustments to the comparables 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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