



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

APPELLANT: Tim Zielke  
DOCKET NO.: 18-00635.001-R-1  
PARCEL NO.: 06-27-212-014

The parties of record before the Property Tax Appeal Board are Tim Zielke, 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:** \$24,850  
**IMPR.:** \$73,129  
**TOTAL:** \$97,979

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 two-story dwelling of vinyl siding exterior construction with 2,130 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a 402 square foot garage. The property has a 16,117 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparables, five of which depict sales data or include a listing sheet with sales information. With no recent sales data, the Board will not further address appellant's comparable #1; the remaining five comparables are located within .48 of a mile from subject property. The comparable parcels range in size from 10,400 to 21,270 square feet of land area and have been improved with two-story dwellings of vinyl siding exterior construction. The

dwelling were built in 1993 or 1994 and range in size from 1,778 to 2,547 square feet of living area. Each comparable has a basement, one of which has finished area. Four of the comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 441 to 780 square feet of building area. These five comparables sold between June 2017 and April 2018 for prices ranging from \$227,500 to \$295,000 or from \$103.46 to \$142.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$86,612 which would reflect a market value of \$259,862 or \$122.00 per square foot of living area, including land, 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 \$97,979. The subject's assessment reflects a market value of \$296,188 or \$139.06 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on seven comparable sales; for ease of reference, the Board has renumbered the second page of comparables as #5, #6 and #7. Board of review comparables #3 and #4 are the same properties as appellant's comparables #4 and #6, respectively. The comparable sales are located within approximately 0.37 of a mile from the subject property. The comparables have sites that range in size from 6,662 to 21,270 square feet of land area and are improved with two-story dwellings of wood siding or vinyl siding exterior construction that range in size from 1,880 to 2,378 square feet of living area. The homes were built in 1993 or 1994 and have a basement, six of which have finished areas, and central air conditioning. Six of the comparables each have a fireplace and each comparable has a garage ranging in size from 400 to 822 square feet of building area. The comparables sold from February 2016 to December 2017 for prices ranging from \$280,000 to \$305,000 or from \$122.27 to \$157.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 ten comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board, where appellant's comparable #1 has been eliminated from analysis since there was no recent sale data for the property. The Board has given reduced weight to appellant's comparables #2, #3 and #5 for their dissimilar dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparable #6 due to the sale date occurring in 2016, a date more remote in time to the valuation date at issue than other sales in the record.

The Board finds the best evidence of market value in the record consists of appellant's comparables #4 and #6 along with board of review comparables #1 through #5 and #7, where there are two common properties presented. These comparables sold between June and December 2017 for prices ranging from \$280,000 to \$305,000 or from \$122.27 to \$157.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$296,188 or \$139.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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:

November 17, 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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