



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

APPELLANT: Gladys Zajicek
DOCKET NO.: 18-00650.001-R-1
PARCEL NO.: 06-31-200-008

The parties of record before the Property Tax Appeal Board are Gladys Zajicek, 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 **A Reduction** 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: \$37,835
IMPR.: \$8,267
TOTAL: \$46,102

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 wood siding construction with 1,064 square feet of above grade living area. The dwelling was constructed in 1965. The home features a full unfinished basement. The property has a 73,181 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales, two of which are located either .72 of a mile or 3.34 miles from the subject. The appellant did not disclose the proximity of comparable #3 in relation to the subject. The comparables have sites ranging in size from 47,480 to 188,179 square feet of land area. The comparables were described as one-story dwellings of vinyl siding or wood siding exterior construction that were built from 1941 to 1976. Comparable #1 has an effective age of 1959. The dwellings range in size from 987 to

1,985 square feet of living area. Each dwelling features an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 280 to 720 square feet of building area. The comparables sold from November 2017 to February 2018 for prices ranging from \$60,000 to \$248,000 or from \$60.79 to \$124.94 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 \$64,824. The subject's assessment reflects a market value of \$195,961 or \$184.17 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 a memorandum regarding a reduction in the subject's assessment for the 2015 tax year. In the memorandum signed by the clerk of the Lake County Board of Review, it was stated that 2015 was the beginning of the most recent assessment cycle. The board of review explained the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-03605.001-R-1 in which the assessment was reduced to \$51,422.¹ However, the clerk also stated that an equalization factor of 1.0946 was applied to non-farm property in Avon Township for the 2016 tax year, an equalization factor of 1.0833 was applied to non-farm property in Avon Township for the 2017 tax year and that an equalization factor of 1.0631 was applied to non-farm property in Avon Township for the 2018 tax year. The board of review asserted the subject's 2018 assessment is the product of the assessment as established by the Property Tax Appeal Board for the 2015 tax year with the 2016, 2017 and 2018 equalization factors applied. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board takes notice that it rendered a decision under Docket Number 15-03605.001-R-1 lowering the total assessment of the subject property to \$51,422. The Property Tax Appeal Board also recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment shall be carried forward to the subsequent assessment year, subject only to equalization, where the property is an

¹ Neither party disclosed whether the subject was an owner-occupied residence. The Board finds the appeal petition submitted by the appellant and the property record card evidence submitted by the board of review disclosed the appellant's address and the subject property address are different. Based on this record the Property Tax Appeal Board finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable

owner-occupied residence and the tax years are within the same general assessment period. The Board finds the record does not affirmatively state the subject is an owner-occupied residence. Moreover, the property record card for the subject suggests that the subject property was not owner-occupied. Since the subject property is not entitled to have the 2015 assessment carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code, the Board will instead examine the market value evidence submitted.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record to be the comparable sales submitted by the appellant. The appellant submitted data on three comparable sales. Although none of the comparables were particularly similar to the subject due to differences in location, land area and dwelling size, the Board gave less weight to the appellant's comparable #2 because of its distant location to the subject being 3.34 miles away.

The Board finds that on this limited record the best evidence of market value to be the appellant's comparables #1 and #3. Despite that these comparables have varying degrees of similarity when compared to the subject, these homes are somewhat similar to the subject in design and age. These comparables sold in November 2017 and February 2018 for prices of \$60,000 and \$170,000 or for \$60.79 and \$90.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,961 or \$184.17 per square foot of living area, including land, which is greater than the most similar comparable sale in the record. The Board has examined the evidence submitted by the appellant and finds, based on this limited evidence that was not refuted, that a reduction in the assessed valuation of the subject property commensurate with the appellant's request 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: January 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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