



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

APPELLANT: Eliza Zielazinski
DOCKET NO.: 18-01332.001-R-1
PARCEL NO.: 11-02-205-006

The parties of record before the Property Tax Appeal Board are Eliza Zielazinski, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$57,079
IMPR.: \$112,595
TOTAL: \$169,674

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 wood siding exterior construction with 3,244 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 666 square foot garage.¹ The property has a 10,665 square foot site and is located in Waukegan, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .25 of a mile from the subject property. The comparables each have a lot size ranging from 10,881 to 14,455 square feet of land area. The comparables are described as two-story dwellings of wood siding exterior

¹ The board of review's evidence indicates the subject has finished basement area which was unrefuted by the appellant.

construction ranging in size from 3,039 to 3,088 square feet of living area. The dwellings were constructed in 1997. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage that contains 619 or 630 square feet of building area. The comparables sold from May 2017 to May 2018 for prices ranging from \$405,000 to \$450,000 or from \$133.27 to \$145.73 per square foot of living area, land included. 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 \$169,674. The subject's assessment reflects a market value of \$512,920 or \$158.11 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 grid analysis and property record cards for the subject and four comparable sales. Board of review comparable #1 was submitted by the appellant as comparable #1. The comparables are located within approximately .247 of a mile from the subject property. The comparables have sites ranging in size from 10,086 to 15,156 square foot of land area and are improved with two-story dwelling of wood siding exterior construction ranging in size from 2,805 to 3,088 square feet of living area. The dwellings were constructed in 1997 or 1998. Each comparable features an unfinished basement,² central air conditioning, a fireplace and a garage with either 427 or 630 square feet of building area. The comparables sold from May 2017 to September 2018 for prices ranging from \$430,000 to \$480,000 or from \$145.73 to \$171.12 per square foot of living area, land included. The board of review argued the subject has been significantly updated according to the Multiple Listing Service Sheet associated with 2016 sale of the subject property and has a significantly larger basement that is finished than the available comparables in the record. Based on this evidence, the board of review requested that 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 Board finds six comparable sales were submitted by the parties in support of their respective positions, with one common comparable. These comparables are similar to the subject in location, design, age and most features except for their smaller unfinished basements in contrast to the subject's larger basement that has finished area. In addition, the subject's dwelling size is larger than all the comparables. The comparables sold from May 2017 to September 2018 for prices ranging from \$405,000 to \$480,000 or from \$133.27 to \$171.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,920 or \$158.11

² The comparables have unfinished basements according to the property record cards submitted by the board of review.

per square foot of living area, including land, which falls within the range on a square foot basis established by the comparable sales in this record but above on overall value. The higher overall value is justified due to the subject's larger dwelling size and basement with finished area. After considering adjustments to the comparables for differences including dwelling sizes and basements when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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:

December 15, 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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