



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

APPELLANT: Susan Zamechek
DOCKET NO.: 19-04783.001-R-1
PARCEL NO.: 16-34-106-002

The parties of record before the Property Tax Appeal Board are Susan Zamechek, 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: \$73,672
IMPR.: \$95,631
TOTAL: \$169,303

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 2019 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 ranch-style dwelling of brick exterior construction with 2,822 square feet of living area.¹ The dwelling was constructed in 1965. Features of the home include a full basement with a 564 square foot recreation room, central air conditioning, two fireplaces, and a 483 square foot garage. The property has a 17,590 square foot site and is located in Deerfield, Moraine 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 from 0.23 to 0.61 of a mile from the subject property and one of which is located within the same assessment neighborhood code as the subject property. The parcels range in size from 10,610 to 23,400 square feet of land area and are improved with ranch-style homes of brick exterior construction ranging in size from

¹ All details of the subject property have been drawn from the appellant's submission.

2,789 to 3,234 square feet of living area. The dwellings were built from 1964 to 1987. Comparable #1 has a part crawl-space/part basement foundation with a 791 square foot recreation room, comparable #2 has a slab foundation, and comparable #3 has a full basement with a 1,285 square foot recreation room. The homes each have central air conditioning, a fireplace, and a garage ranging in size from 483 to 575 square feet of building area. The properties sold from November 2018 to July 2019 for prices ranging from \$460,000 to \$620,500 or from \$164.34 to \$191.87 per square foot of living area, including land.

The appellant submitted the listing sheets for comparables #1 and #3, together with a letter contending that comparable #1 is the most similar property to the subject in terms of location, age, and land value, and asserting that comparable #3 was renovated in 2016 and has a superior land value and a larger basement and recreation room when compared to the subject.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$191,877 reflecting a market value of \$583,390 or \$206.73 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a total assessment of \$169,303 which would reflect a market value of \$507,960 or \$180.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on July 1, 2021.

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 Board finds the only evidence of market value to be the three comparable sales submitted by the appellant. The Board gives less weight to comparable #2 due to its slab foundation compared to the subject's basement foundation.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which are similar to the subject in dwelling size, location, and most features. The best comparables sold for prices of \$460,000 and \$620,500 or \$164.34 and \$191.87 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$583,390 or \$206.73 per square foot of living area, which falls above the best comparables in this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is

found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is warranted.

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:

March 15, 2022



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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