



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

APPELLANT: Donna Pogorzelski
DOCKET NO.: 19-04846.001-R-1
PARCEL NO.: 09-36-304-007

The parties of record before the Property Tax Appeal Board are Donna Pogorzelski, 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: \$28,690
IMPR.: \$141,415
TOTAL: \$170,105

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 2020 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 1.5-story dwelling of brick exterior construction with 3,315 square feet of above grade living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 720 square foot detached garage and an 803 square foot attached garage. The property has a 44,415 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant's appeal is based on contention of law. Appellant's counsel argued that 803 square feet of unfinished attic space has been incorrectly added to the above grade living area. In support of this argument, the appellant submitted copy of the subject's property record card. By removing the 803 square feet of unfinished attic space from the subject's above grade living area at a market value of \$154.00 per square foot, the appellant requests the subject's total market

value should be reduced to \$386,704, resulting in a reduction of the subject's total assessment to \$128,891.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,105. The subject's assessment reflects a market value of \$510,979 or \$154.14 per square foot of above grade living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum prepared by the township assessor. The assessor argued the subject's 803 square foot of unfinished attic space has not been added to the above grade living area. The assessor noted the above grade living area is comprised of the main one-story home at 2,511 square feet, the finished attic space of 628 square feet and the one-story frame space of 176 square feet, for a total of 3,315 square feet of above grade living area. In the 2016 tax year an appeal was filed, a grid included in said appeal indicated there was finished attic space over the main portion of the home. The assessor indicated several attempts with a field visit were made to verify the information but there was no response from the appellant. The assessor noted letters were sent to the appellant in January 2015, March 2016 and March 2017 with no responses. The assessor explained the assessor's CAMA system calculates the finished attic's square footage as 25% of the main floor area. In the subject's case, the main floor area is 2,511 square feet x 25% = 628 square feet of finished attic area. The assessor also explained that the 803 square feet of attic area is assessed as unfinished. The assessor also submitted a copy of the subject's property record card and a grid analysis on three comparable sales. The comparables are described as two-story dwellings with varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from November 2014 to June 2016 for prices ranging from \$224,000 to \$355,000 or from \$93.33 to \$130.04 per square foot of above grade living area, including land.

Based on this evidence the board of review requests no change in the subject's assessment.

Conclusion of Law

The appellant made a single argument based on a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board finds the standard herein is a preponderance of the evidence and the Board further finds the appellant did not meet this burden of proof on this record such that a reduction in the subject's assessment is not warranted.

The Board finds the appellant's assertion that the 803 square feet of unfinished attic space was included in the subject's total above grade living area was unfounded. The subject's property record card submitted by both parties disclosed the 803 square feet of attic space was assessed as unfinished area. Furthermore, the board of review provided an explanation as to how the

subject's dwelling size was determined. 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: October 18, 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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APPELLANT

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