



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

APPELLANT: Gladys Zajicek
DOCKET NO.: 19-04906.001-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 **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: \$29,596
IMPR.: \$27,459
TOTAL: \$57,055

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 one-story dwelling of wood siding exterior construction with 1,064 square feet of living area. The dwelling was constructed in 1965. Features of the home include an unfinished basement and the property has a frame utility shed. The property has a 73,180 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 this argument, the appellant submitted information on three comparable sales located from .63 to 4.96 miles from the subject and each has the same assessment neighborhood code as the subject. The properties are located in Round Lake, Lake Villa and Grayslake, respectively. The comparables have sites that range in size from 140,260 to 271,380 square feet of land area. The comparables are improved with one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,584 to 1,694 square feet of living area. The dwellings range were built from 1952 to

1957 with comparable #1 having a reported effective age of 1961. The comparables each have a basement with a recreation room. Each comparable has central air conditioning, two comparables each have one fireplace and two comparables each have an attached garage with either 529 or 675 square feet of building area. Comparable #3 also has a 484 square foot detached garage. Two comparables each have a pole building. The properties sold from July 2018 to March 2019 for prices ranging from \$164,000 to \$270,000 or from \$101.23 to \$170.45 per square foot of living area, including land.

Counsel for the appellant noted that the appellant's comparable #1 was a foreclosure and appellant's comparable #2 involves a second PIN (06-11-300-012) which increases the land value significantly and according to the MLS listing sheet attached, this comparable was rehabbed in 2018. The listing sheet associated with the sale of comparable #2 describes the property with one PIN shown as 06-14-100-004. Based on this evidence, the appellant requested the subject's assessment be reduced to \$23,760, which would reflect a market value of \$71,287 or \$67.00 per square foot of living area, including land, when using 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 \$57,055. The subject's assessment reflects a market value of \$173,472 or \$163.04 per square foot of living area, land included, 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in Round Lake and from .90 to 1.52 miles from the subject property. The comparables have sites that range in size from 5,810 to 6,800 square feet of land area. The comparables are improved with one-story dwellings of wood or vinyl siding exterior construction ranging in size from 912 to 1,200 square feet of living area. The dwellings were built from 1975 to 2001. The board of review reported that one comparable has a crawl space foundation, one has a lower level and four comparables each have a basement, one of which has a recreation room. Each comparable has central air conditioning and a garage that ranges in size from 400 to 612 square feet of building area. The properties sold from July 2018 to October 2019 for prices ranging from \$155,000 to \$293,500 or from \$155.83 to \$321.82 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their larger dwelling

sizes. Furthermore, the appellant's comparables #2 and #3 are located more than 4 miles away from the subject property. The Board has given reduced weight to board of review comparables #3, #4 and #5 as their dwelling are considerably newer in age when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which are relatively similar to the subject in dwelling size and age. The Board finds both comparables have significantly smaller site sizes when compared to the subject and each has varying degrees of similarity in features when compared to the subject. Nevertheless, these two comparables sold in November 2018 and July 2018 for prices of \$155,000 and \$293,500 or for \$169.96 and \$321.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$173,472 or \$163.04 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but below both comparables on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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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