



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

APPELLANT: Bozena Zelazko  
DOCKET NO.: 19-05362.001-R-1  
PARCEL NO.: 15-16-101-027

The parties of record before the Property Tax Appeal Board are Bozena Zelazko, 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:** \$15,307  
**IMPR.:** \$255,449  
**TOTAL:** \$270,756

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 two-story dwelling of brick construction with 4,642 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full partially finished basement, central air conditioning, a fireplace and an attached 552 square foot garage. The property has a 15,550 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located from .20 to .58 of a mile from the subject. The comparables have sites ranging in size from 9,409 to 19,468 square feet of land area that are improved with two-story dwellings of frame, brick or brick and frame construction containing from 3,848 to 4,330 square feet of living area. The homes were built from 1992 to 2005 and have full or partial basements, three of which have finished area. Each of

the comparables has central air conditioning, from one to three fireplaces and an attached garage ranging in size from 651 to 880 square feet of building area. The comparables sold from August 2018 to June 2019 for prices ranging from \$550,000 to \$745,000 or from \$140.09 to \$191.79 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$239,813.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,756. The subject's assessment reflects a market value of \$823,217 or \$177.34 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 that are located from .07 to .58 of a mile from the subject. The board of review's comparables #4 and #5 are the same properties as the appellant's comparables #3 and #4. The comparables have sites ranging in size from 9,410 to 13,500 square feet of land area that are improved with two-story dwellings with brick, brick and dryvit or wood siding and brick exterior construction containing from 3,346 to 4,022 square feet of living area. The homes were built from 1992 to 2005 and have full basements, two of which have finished area. Each of the comparables has central air conditioning, one or two fireplaces and an attached garage ranging in size from 624 to 724 square feet of building area. The comparables sold from July 2018 to August 2019 for prices ranging from \$665,000 to \$745,000 or from \$173.34 to \$204.88 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 parties submitted a total of eight comparable sales for the Board's consideration, two of which were submitted by both parties. The Board finds all of the comparables are relatively similar to the subject in location, style, age, size and features. However, all of the comparables submitted by the parties have older dwellings, which are also significantly smaller than the subject. Nevertheless, the parties' comparables sold from July 2018 to August 2019 for prices ranging from \$550,000 to \$745,000 or from \$140.09 to \$204.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$823,217 or \$177.34 per square foot of living area, including land, which is above the range established by the comparable sales in this record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the parties' comparables for differences when compared to the subject, such as their older age and smaller size, the Board finds the subject's higher total 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:

February 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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COUNTY

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