



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

APPELLANT: Raymond P. Zinkowski
DOCKET NO.: 19-05640.001-R-1
PARCEL NO.: 02-25-302-004

The parties of record before the Property Tax Appeal Board are Raymond P. Zinkowski, 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: \$9,503
IMPR.: \$70,877
TOTAL: \$80,380

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 bi-level dwelling with wood siding exterior construction containing 1,388 square feet of living area. The dwelling was constructed in 1988. Features of the home include a finished lower level, central air conditioning, a fireplace and an attached 484 square foot garage. The property has a 16,960 square foot site and is located in Lindenhurst, Lake Villa 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 that are located from .27 to .38 of a mile from the subject. The comparables have sites ranging in size from 10,080 to 10,670 square feet of land area that are improved with bi-level dwellings with vinyl siding exterior construction containing from 1,080 to 1,360 square feet of living area. The dwellings were built in 1989 or 1990. The comparables have finished lower levels, central air conditioning and attached garages

ranging in size from 484 to 508 square feet of building area. Two comparables each have a fireplace and two comparables have a metal utility shed. The comparables sold from January to April 2018 for prices ranging from \$179,000 to \$195,500 or from \$139.63 to \$170.15 per square foot of living area, including land. The appellant's submission included a brief noting superior features of the appellant's comparables, when compared to the subject.

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 \$80,380. The subject's assessment reflects a market value of \$244,390 or \$176.07 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 .09 to .88 of a mile from the subject. The comparables have sites ranging in size from 8,780 to 11,350 square feet of land area that are improved with bi-level dwellings with vinyl siding or wood siding exterior construction containing from 1,080 to 1,342 square feet of living area. The dwellings were built from 1986 to 1991. The comparables have finished lower levels and attached garages ranging in size from 440 to 528 square feet of building area. Four comparables have central air conditioning and three comparables each have a fireplace. The comparables sold from May 2017 to February 2019 for prices ranging from \$190,000 to \$225,000 or from \$167.66 to \$189.93 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. The Board gives less weight to the board of review's comparable #5 due to its sale occurring greater than 19 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables are similar to the subject in many aspects. However, each of the comparables has a significantly smaller site and a smaller dwelling, when compared to the subject. Nevertheless, the best comparables sold from January 2018 to February 2019 for prices ranging from \$179,000 to \$219,900 or from \$139.63 to \$189.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,390 or \$176.07 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on a total market value range but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when

compared to the subject, such as their smaller sites, the Board finds the subject's higher total estimated market value as reflected by its assessment is supported. Based on this record 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:

April 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Raymond P. Zinkowski, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085