



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

APPELLANT: Bozena Zelazko  
DOCKET NO.: 20-03733.001-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 Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$15,364  
**IMPR.:** \$256,394  
**TOTAL:** \$271,758

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 two-story dwelling of brick exterior construction with 4,642 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with 2,097 square feet of finished area, central air conditioning, a fireplace and a 552 square foot garage. The property has an approximately 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 four comparable sales that have the same assessment neighborhood code as the subject and are located within approximately .29 of a mile from the subject property. The comparables have sites that range in size from 10,000 to 11,520 square feet of land area. The comparables are improved with two-story dwellings of brick, Dryvit or brick and wood siding exterior construction ranging in size from 3,494 to 3,926 square feet of

living area. The dwellings were built from 1992 to 1995. The comparables each have a full basement with comparable #4 having 1,149 square feet of finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 638 to 733 square feet of building area. The comparables sold from February to December 2019 for prices ranging from \$550,000 to \$647,500 or from \$140.09 to \$185.32 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$226,074, which would reflect a market value of \$678,290 or \$146.12 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 \$271,758. The subject's assessment reflects a market value of \$816,335 or \$175.86 per square foot of 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 information on three comparable sales that have the same assessment neighborhood code as the subject and are located within approximately .29 of a mile from the subject property. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #4 and #2, respectively, which were previously described.<sup>1</sup> The board of review's comparable #1 is located approximately .27 of a mile from the subject property and has an 11,500 square foot site. This comparable is improved with a two-story dwelling of wood siding and brick exterior construction with 3,840 square feet of living area. The dwelling was built in 2001 and features a full basement, central air conditioning, a fireplace and a 624 square foot garage. The property sold in August 2019 for \$743,000 or \$193.49 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 five suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board finds all the comparables sold proximate in time to the assessment date at issue and are similar to the subject in location and design. However, the Board finds all the comparables are inferior to the subject due to their dwelling sizes being 15% to 25% smaller than the subject and/or they have less finished basement area, if any, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, four of the five comparables are 12 to 15 years older than the subject dwelling. Nevertheless, the comparables sold from

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<sup>1</sup> The board of review's evidence included the 2018 sale for its comparable #4/appellant's comparable #2, whereas the appellant also reported a 2019 sale of this property, which was not refuted by the board of review.

February to December 2019 for prices ranging from \$550,000 to \$743,000 or from \$140.09 to \$193.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$816,335 or \$175.86 per square foot of living area, including land, which falls above the range established by the comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. The subject's higher overall market value appears to be justified given its larger dwelling size, newer age and additional finished basement area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, based on this record, 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: January 16, 2024



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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