



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

APPELLANT: Diane Palandech  
DOCKET NO.: 20-04239.001-R-1  
PARCEL NO.: 12-20-222-014

The parties of record before the Property Tax Appeal Board are Diane Palandech, 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:** \$77,548  
**IMPR.:** \$62,438  
**TOTAL:** \$139,986

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 one-story dwelling of brick exterior construction with 2,083 square feet of living area. The dwelling was constructed in 1962. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .35 of a mile from the subject property. The comparables are described as one-story dwellings ranging in size from 1,713 to 2,285 square feet of living area. The dwellings were constructed from 1953 to 1963. The comparables have basements with one having finished area.<sup>1</sup> Five comparables have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 300 to 600

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<sup>1</sup>Board of review's evidence disclosed appellant's comparable #5 has 507 square feet of finished basement area.

square feet of building area. The comparables sold from June 2019 to April 2020 for prices ranging from \$290,000 to \$479,000 or from \$163.38 to \$233.80 per square foot of living area, land included. 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 \$139,986. The subject's assessment reflects a market value of \$420,505 or \$201.87 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 five comparable sales where comparables #3 and #4 are the same as appellant's comparables #5 and #4, respectively. The comparables are located within .53 of mile from the subject. The comparables are described as one-story dwellings ranging in size from 1,806 to 2,285 square feet of living area. The dwellings were constructed from 1956 to 1963. The comparables have basements with four having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 506 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$420,000 to \$540,000 or from \$190.35 to \$274.09 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 seven comparable sales for the Board's consideration where two comparables were common to both parties. The Board gives less weight to appellant's comparables #2 and #5 as well as board of review comparables #1, #2, #3 and #5, one of which is a common comparable. These comparables have finished basement area and/or lack central air conditioning when compared to the subject. The Board finds the best evidence of market value to be the parties' remaining comparables which includes a common comparable. These comparables have unfinished basements and are relatively similar to the subject in location, age, dwelling size and other features. The comparables sold from June 2019 to April 2020 for prices ranging from \$290,000 to \$420,000 or from \$163.38 to \$233.80 per square foot of living area, including land. The parties' common comparable sold for \$420,000 or \$204.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,515 or \$201.87 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a square foot basis but slightly above on an overall basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's 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.

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Chairman



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Member



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Member



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Member



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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 21, 2023



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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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COUNTY

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