



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

APPELLANT: Renata Jarzab
DOCKET NO.: 20-04954.001-R-1
PARCEL NO.: 08-06-115-007

The parties of record before the Property Tax Appeal Board are Renata Jarzab, 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: \$9,216
IMPR.: \$61,674
TOTAL: \$70,890

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 split-level dwelling of aluminum siding exterior construction with 1,360 square feet of living area. The dwelling was built in 2004. Features of the home include a lower level with finished area, an unfinished basement, central air conditioning, and a garage with 506 space feet of building area. The property has an approximately 16,660 square foot site and is located in Beach Park, Waukegan 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 within 0.82 of a mile from the subject property. The comparables have sites that range in size from 7,553 to 32,631 square feet of land area. The comparables are improved with split-level dwellings of wood frame exterior construction ranging in size from 1,096 to 1,218 square feet of living area. The dwellings were built from 1996 to 2006. Each comparable is reported to have a lower level with one having

finished area, central air conditioning, and a garage ranging in size from 440 to 576 square feet of building area. One comparable has one fireplace. The properties sold from March to August 2018 for prices ranging from \$155,000 to \$186,000 or from \$141.42 to \$152.71 square foot of living area, land included. The appellant also supplied supplemental notes and a Multiple Listing Service listing sheet for comparable #3 that indicated it was rehabbed in 2015 and had a lower level with finished area. 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 \$70,890. The subject's assessment reflects a market value of \$212,947 or \$156.58 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 four comparable sales. Board of review comparable #2 is the same property as the appellant's comparable #1; however, the board of review reported a subsequent sale for this common comparable. The comparables are located within 0.79 of a mile from the subject property and have sites that range in size from 8,130 to 32,630 square feet of land area. The comparables are improved with split-level dwellings of aluminum siding or wood siding exterior construction ranging in size from 978 to 1,218 square feet of living area. The dwellings were built from 1978 to 2000. Each comparable has a lower level with finished area and a garage ranging in size from 440 to 624 square feet of building area. Two comparables each have central air conditioning and one fireplace. The four properties sold from May 2019 to August 2020 for prices ranging from \$158,000 to \$215,000 or from \$143.23 to \$185.99 square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 suggested comparable sales for the Board's consideration, which include two sales for the parties' one common comparable. The Board gives less weight to the appellant's comparables #1, #2, and #3 which sold in 2018 and are less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record. The Board gives less weight to board of review comparable #3 which differs from the subject in dwelling size.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #3, which includes the 2020 sale for the common comparable which represent sale dates more proximate to the subject's assessment date and which are overall more similar to the subject in location, design, dwelling size, and most features; however, each comparable is an older home

than the subject. Nevertheless, the three properties sold from August 2019 to August 2020 for prices ranging from \$165,000 to \$215,000 or from \$143.23 to \$185.99 per square foot of living area, land included. The subject's assessment reflects a market value of \$212,947 or \$156.58 per square foot of living area, land includes, which falls within the range established by the best comparable sales in the record on both an overall and per square foot basis. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

April 18, 2023



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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