



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

APPELLANT: Sharon Guzowski  
DOCKET NO.: 20-05045.001-R-1  
PARCEL NO.: 07-17-102-087

The parties of record before the Property Tax Appeal Board are Sharon Guzowski, 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 **A Reduction** 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:** \$8,168  
**IMPR.:** \$56,748  
**TOTAL:** \$64,916

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 condominium of wood siding exterior construction with 1,698 square feet of living area. The dwelling was constructed in 1994. Features of the home include a concrete slab foundation, central air conditioning, and a fireplace. The property is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within .44 of a mile of the subject. The comparables consist of one-story or two-story dwellings of wood frame exterior construction containing either 1,430 or 1,635 square feet of living area. The homes were built in 1993 or 1994. Each dwelling has central air conditioning and a fireplace. Six comparables each have a garage containing 276 or 431 square feet of building area. The comparables sold from June 2019 to June 2020 for prices ranging from \$157,000 to \$185,000 or from \$107.65 to

\$113.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$59,990, for an estimated market value of \$179,988 or \$106.00 per square foot of living area, including land, when applying 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 \$65,771. The subject's assessment reflects a market value of \$197,570 or \$116.35 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 located within 1.5 miles of the subject, one of which is in the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,576 to 1,698 square feet of living area. The dwellings were built from 1994 to 2006. Each dwelling has central air conditioning. Two comparables each have a fireplace. One comparable has a basement, one comparable has a concrete slab foundation, and one comparable has a crawl-space foundation. Two comparables each have a garage containing either 228 or 260 square feet of building area. The comparables sold from November 2019 to August 2020 for prices of \$195,000 or \$199,000 or from \$114.84 to \$126.27 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #5, and #6 due to their dissimilar one-story design when compared to the subject. The Board also gives reduced weight to board of review comparables #2 and #3 due to differences, when compared to the subject, in foundation, age, and/or location more than one mile from the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #4, #7, and #8 along with board of review comparable sale #1, which are similar to the subject in age, location, and most features, and where board of review comparable #1 is identical to the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$157,000 to \$195,000 or from \$109.79 to \$114.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$197,570 or \$116.35 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the

best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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 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

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

APPELLANT

Sharon Guzowski, 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