



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

APPELLANT: Janice Wozny
DOCKET NO.: 21-01446.001-R-1
PARCEL NO.: 07-29-313-011

The parties of record before the Property Tax Appeal Board are Janice Wozny, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$16,231
IMPR.: \$79,442
TOTAL: \$95,673

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 2021 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 2-story dwelling of wood siding exterior construction with 2,366 square feet of living area. The dwelling was built in 1985. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 484 square foot garage. The property has an approximately 13,340 square foot site and is located in Grayslake, Warren 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 located in the same assessment neighborhood code as the subject property and within 0.40 of a mile from the subject property. The comparables have sites that range from 12,000 to 14,570 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,366 to 2,618 square feet of living area. The dwellings were built from 1984 to 1989.

The comparables each have a basement with three having finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 462 to 504 square feet of building area. The properties sold from December 2019 to July 2020 for prices ranging from \$257,500 to \$305,000 or from \$108.83 to \$121.03 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$89,991 which reflects a market value of \$270,000 or \$114.12 per square foot of living area, land included, 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 \$95,673. The subject's assessment reflects a market value of \$287,738 or \$121.61 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review's evidence included a copy of the appellant's grid analysis with handwritten comments asserting the appellant's comparables #2 and #3 are different model homes than the subject. The board of review also provided a copy of the Multiple Listing Service datasheet for the appellant's comparable sale #1 bringing into question the condition of this property at the time of its sale, as the datasheet included comments "Aprilaire and front stoop are 'as is'" as well as indicating a mechanical failure with the sump pump and basement carpeting being removed.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.47 of a mile from the subject property. The comparables have sites that range from 12,000 to 14,280 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction with 2,366 square feet of living area. The homes were built from 1985 to 1988. Four comparables each have a basement, two of which have finished area, and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace, and a garage with 484 square feet of building area. The properties sold from March 2020 to August 2021 for prices ranging from \$298,000 to \$347,000 or from \$125.95 to \$146.66 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #5 which have basement finish, unlike the subject, and/or are less similar to the subject in dwelling size than other comparables in this record. Further, the appellant's comparable #4 has a 2019 sale

date occurring less proximate in time to the subject's January 1, 2021 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's three remaining comparables which are identical to the subject in dwelling size and similar to the subject in location, design, age, and most features. However, board of review comparable #2 lacks a basement, a feature of the subject, suggesting an upward adjustment for this difference would be necessary to make it more equivalent to the subject. These three properties sold from March 2020 to August 2021 for prices ranging from \$298,000 to \$331,000 or from \$125.95 to \$139.90 per square foot of living area, land included. The subject's assessment reflects a market value of \$287,738 or \$121.61 per square foot of living area, land included, which falls below 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 the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

December 19, 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

Janice Wozny, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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