



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

APPELLANT: Kassie Zaluski  
DOCKET NO.: 21-04059.001-R-1  
PARCEL NO.: 02-15-100-011

The parties of record before the Property Tax Appeal Board are Kassie Zaluski, 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:** \$16,716  
**IMPR.:** \$57,295  
**TOTAL:** \$74,011

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 two dwellings.<sup>1</sup> Dwelling #1 is a 1-story home of wood siding exterior construction with 1,152 square feet of living area, and Dwelling #2 is a 1-story home of wood siding exterior construction with 858 square feet of living area located on a single parcel. Dwelling #1 was constructed in 1940 and features a basement and one full bath. Dwelling #2 was built in 1935 and features a crawl space foundation, one full bath and an attached garage containing 180 square feet of building area. The property also has a prefabricated steel silo, an

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<sup>1</sup> The Board finds the best evidence of the description of the subject property is found in the property record card provided by the board of review. The property record card depicts the subject property consisting of two separate dwellings and includes a schematic diagram, measurements and descriptions of each dwelling, as well as a prefabricated steel silo, a metal utility shed and a flat barn, which were not reported by the appellant nor were they refuted by the appellant.

864 square foot metal utility shed and a 2,850 square foot flat barn. The property has an approximately 2.65-acre site and is located in Antioch, Antioch 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 that are located from 2.67 to 2.75 miles from the subject property. The comparables have sites ranging in size from approximately .16 to .36 of an acre of land area. The comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 928 to 1,366 square feet of living area. The dwellings were built in 1944 or 1950. The comparables each have a basement, one full bath and a garage ranging in size from 261 to 400 square feet of building area. Two comparables each have central air conditioning. The comparables sold from January 2019 to September 2020 for prices ranging from \$110,000 to \$122,900 or from \$86.75 to \$118.53 per square foot of living area, including land.

In a memorandum, counsel for the appellant reported the subject is located in rural Antioch, while the four like kind sale are located in Antioch.

Based on this evidence and having described only "Dwelling #1" in the evidence, the appellant requested the subject's assessment be reduced to \$43,004 reflecting a market value of approximately \$129,025, 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 \$74,011. The subject's assessment reflects a market value of \$222,589, 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. Given the two dwellings have a combined living area of 2,010 square feet, the subject has a market value of \$110.74 per square foot of living area, including land.

In response to the appeal, the board of review submitted a document identified as "Assessors Summary – 02-15-100-011," but does not specify who prepared the document. According to the document the appellant provided four comparables of which all are on less than a half-acre and are located in downtown Antioch. Additionally, the appellant's comparables have no additional dwelling or outbuildings. The assessor provided five comparable sales that show a bracketed range of acreage and all of these comparables have some outbuildings.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on five comparable sales located from .25 of a mile to 4.92 miles from the subject property. The comparables are described as either acreage, rural parcel or farmland. The comparables have site sizes that range in size from approximately .88 of an acre to 9.26 acres of land area. The comparables are improved with a split-level dwelling, a 1-story dwelling and three, 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 1,268 to 2,169 square feet of living area. The dwellings were built from 1935 to 1989 with comparables #2 and #4 having reported effective ages of 1990 and 1965, respectively. Comparable #2 has a finished lower level and four comparables each have a basement, one of which has finished area. Three comparables have central air conditioning, two comparables each have one or two fireplaces, and four comparables each have a garage ranging in size from 320 to 900 square feet of building area. Two comparables have prefabricated steel silos and three

comparables have a metal pole building. Comparable #2 has a flat barn and comparable #4 has a frame machinery shed. The comparables sold for prices ranging from \$335,000 to \$ 499,000 or from \$180.95 to \$264.20 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 nine suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to significant differences in location, site size, number of dwellings, age, features and/or number of ancillary buildings, if any. Nevertheless, the Board has given less weight to the comparables submitted by the appellant due to differences from the subject in location since they are all located within the Village of Antioch, whereas the subject is located in rural Antioch. Moreover, the appellant's comparables have substantially smaller site sizes that are all more than 2 acres smaller than the subject and they have no ancillary buildings, like the subject. Additionally, two of the appellant's four comparable dwellings have central air conditioning, not a feature of the subject and two comparables sold in 2019, less proximate in time to the lien date at issue than the other sales in the record. The Board has given reduced weight to board of review comparables #2, #3 and #5 due to their substantially larger site sizes and/or are a farmland classification, when compared to the subject, and the dwellings have central air conditioning and are less similar to the subject in age.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, despite that neither comparable has an additional dwelling like the subject and comparable #4 has a site size that is approximately 1.77 acres smaller than the subject. The Board finds these two comparable parcels sold more proximate in time to the assessment date at issue and are more similar to the subject in location as both parcels are considered to be acreage or rural parcels and both parcels have ancillary buildings, like the subject. These two comparables sold in June 2021 and September 2020 for prices of \$335,000 and \$380,000 or for \$264.20 and \$180.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$222,589 or \$110.74 per square foot of living area, when using the combined living area of the two dwellings, including land, which falls well below the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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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