



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

APPELLANT: Neal Dzierla  
DOCKET NO.: 21-04240.001-R-1  
PARCEL NO.: 08-09-203-018

The parties of record before the Property Tax Appeal Board are Neal Dzierla, 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:** \$12,640  
**IMPR.:** \$74,389  
**TOTAL:** \$87,029

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 13,443 square foot site improved with a one-story dwelling of brick and wood siding exterior construction containing 2,194 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full basement, central air conditioning, one fireplace, and an attached garage with 480 square feet of building area. The property is in Waukegan, 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 improved with one-story dwellings of wood frame construction that range in size from 1,804 to 1,968 square feet of living area. The homes were built from 1960 to 1982 with comparable #1 reported to have been rehabbed in 2019 based on the information contained on the copy of Multiple Listing Service listing for the property submitted by the appellant. Each comparable has a basement, central air conditioning,

and a garage ranging in size from 420 to 660 square feet of building area. Two comparables have one fireplace. These properties have sites ranging in size from 7,170 to 22,128 square feet of land area and are located from 1.38 to 2.42 miles from the subject property. The sales occurred from January 2020 to May 2021 for prices ranging from \$153,000 to \$229,000 or from \$77.74 to \$126.94 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$76,051.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,029. The subject's assessment reflects a market value of \$261,741 or \$119.30 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #3 being the same property as appellant's comparable #1. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,717 to 2,214 square feet of living area. The homes were built from 1960 to 1985 with comparable #1 having an effective construction date of 1990. Each comparable has a full basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 525 to 576 square feet of building area. These properties have sites ranging in size from 11,250 to 23,950 square feet of land area and are located from .36 to 1.48 miles from the subject property. The sales occurred from January 2020 to December 2021 for prices ranging from \$153,000 to \$329,000 or from \$77.74 to \$148.60 per square foot of living area, including land.

### **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 five comparable sales submitted by the parties to support their respective positions with one comparable being common to both parties. The comparables are improved with dwellings that have varying degrees of similarity to the subject property. The Board finds the appellant's comparables and board of review comparables #2 and #3, which includes the common comparable, have homes that are from approximately 10% to 22% smaller than the subject dwelling indicating that each of these comparables would require an upward adjustment for size. Appellant's comparable #2 does not have a fireplace while the subject has one fireplace indicating this comparable would need an upward adjustment for this feature. In contrast, board of review comparable #2 has two fireplaces compared to the subject's one fireplace suggesting a downward adjustment to this comparable for this feature would be proper. The comparables sold for prices ranging from \$153,000 to \$329,000 or from \$77.44 to \$148.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,741 or \$119.30 per square foot of living area, including land, which is within the range established by

the comparable sales in this record and is well supported when considering the suggested adjustments to the comparables, especially for dwelling size. Based on this evidence the Board finds the assessment of the subject property is correct and 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.



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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