



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

APPELLANT: Julia Kovalcheck  
DOCKET NO.: 21-04911.001-R-1  
PARCEL NO.: 06-34-206-004

The parties of record before the Property Tax Appeal Board are Julia Kovalcheck, 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:** \$10,898  
**IMPR.:** \$53,312  
**TOTAL:** \$64,210

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 1-story dwelling of vinyl siding exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 648 square feet of building area. The property has approximately 17,490 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve suggested equity comparables located in the same assessment neighborhood code as the subject and from 0.87 of a mile to 1.46 miles from the subject property. The comparables are improved with 1-story dwellings that range in size from 1,036 to 1,131 square feet of living area. The dwellings were built from 1954 to 1975 with ten comparables having effective ages ranging from 1971 to 1983. Seven comparables have an unfinished basement. Eight comparables have central air conditioning. Two comparables each have a fireplace. Each comparables has a garage ranging in size from 308 to 616 square feet of building area. The comparables have improvement assessment ranging from \$38,898 to \$57,393 or

from \$35.77 to \$50.75 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$46,516 or \$43.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,210. The subject property has an improvement assessment of \$53,312 or \$49.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located from 1.14 miles to 1.46 miles from the subject property. Comparables #2 and #4 are duplicates of the appellant's comparables #6 and #4, respectively. The comparables are improved with 1-story dwellings of brick or vinyl siding exterior construction that range in size from 1,036 to 1,198 square feet of living area. The dwellings were built from 1962 to 1973 and have effective ages ranging from 1975 to 1980. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 288 to 616 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$50,794 to \$58,070 or from \$47.93 to \$50.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 fourteen suggested comparables for the Board's consideration, with two properties being common to both parties. The Board gave less weight to the appellant's comparables #3, #5, #7, #8, #9, #10, #11 and #12 due to either their lack of a basement foundation or the lack of central air conditioning when compared to the subject. The Board gives less weight to the board of review comparables, which includes the two common comparables, due to their finished basements, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 which are more similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments of \$47,467 and \$49,072 or \$43.87 and \$45.52 per square foot of living area. The subject property has an improvement assessment of \$53,312 or \$49.36 per square foot of living area which is greater than the improvement assessments of the best two comparables in the record, which appears to be justified given its newer year built and larger garage size. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

July 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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