



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

APPELLANT: Kathleen Woloshyn  
DOCKET NO.: 22-01550.001-R-1  
PARCEL NO.: 14-04-102-001

The parties of record before the Property Tax Appeal Board are Kathleen Woloshyn, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$43,406  
**IMPR.:** \$125,833  
**TOTAL:** \$169,239

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 2022 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 one-story dwelling of frame exterior construction with 2,869 square feet of living area that was constructed in 1988. The property has an 85,221 square foot site<sup>1</sup> and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code and within 0.88 of a mile from the subject. The comparables are reported to have sites ranging in size from 80,022 to 85,550 square feet of land area. The comparables have land assessments that range from \$18,860 to \$42,622 or from \$0.23 to \$0.50 per square foot of land area. Based on this evidence, the

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<sup>1</sup> The Board finds the best description of the subject's site was found in the Property Information sheet submitted by the board of review and was not refuted by the appellant.

appellant requested the subject's land assessment be reduced to \$40,343 or \$0.47 per square foot of land area when using a site size of 85,221 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,239. The subject has a land assessment of \$43,406 or \$0.51 per square foot of land area.

In response to the appellant's evidence, the board of review submitted written comments and a chart depicting seven lot types and base rates for each lot type in the subject's neighborhood. The board of review stated the appellant site is classified as "type 2/res imp." Likewise, the board of review asserted appellant comparable #4 is also a "type 2/res imp" site, which the board of review asserted this property has a site size of 82,393 square feet of land area reflecting a \$0.52 per square foot assessment for this property. Furthermore, the board of review contended the remaining 11 appellant comparables have a "partial res imp and partial wetlands and/or lake bottoms" which results in per square foot assessments below the per square foot assessments of a sites that do not have wetlands or lake bottom topography.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code and within 0.35 of a mile from the subject property. The comparable sites are further described as "type 2 (res improved)." The comparables have sites ranging in size from 83,636 to 85,397 square feet of land area with land assessments that range from \$42,966 to \$43,455 or \$0.51 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 17 assessment comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #3 and #5 through #12 which, based on information submitted by the board of review, have a portion of each site described as wetlands and/or lake bottoms, which was not refuted by the appellant.

The Board finds the best evidence of assessment equity to be appellant comparable #4 along with the board of review comparables which are more similar to the subject in location, site size and land type. These comparables have land assessments ranging from \$42,622 to \$43,455 or for \$0.51 and \$0.52 per square foot of land area, as corrected. The subject property has a land assessment of \$43,406 or \$0.51 per square foot of land area which falls within the range established by the best land comparables in the record on an overall land assessment basis and is

equal to five of the six best comparables in the record on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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:

April 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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