



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

APPELLANT: Jennifer Ozick
DOCKET NO.: 22-01766.001-R-1
PARCEL NO.: 05-13-106-006

The parties of record before the Property Tax Appeal Board are Jennifer Ozick, 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: \$5,431
IMPR.: \$55,886
TOTAL: \$61,317

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 1,120 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, and a garage containing 400 square feet of building area. The property has a 7,150 square foot site and is located in Ingleside, Grant 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 located within .33 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,100 to 1,330 square feet of living area. The homes were built in 1990 or 2003, with comparable #2 having an effective age of 1999. Each dwelling has a basement with one having finished area and two

being walk-out style, and a garage containing either 400 or 484 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. The parcels range in size from 7,148 to 22,990 square feet of land area. The comparables sold from July 2020 to February 2021 for prices ranging from \$175,900 to \$223,000 or from \$132.26 to \$176.98 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$58,607, for an estimated market value of \$175,839 or \$157.00 per square foot of living area, including land, 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 \$61,317. The subject's assessment reflects a market value of \$183,969 or \$164.26 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .31 of a mile and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 836 to 1,524 square feet of living area. The dwellings were built from 1954 to 2003, with comparables #1 and #5 having effective ages of 2001 and 2005, respectively. Each dwelling has central air conditioning, two comparables each have a basement with finished area, one of which is a walk-out style, and four comparables each have a garage ranging in size from 400 to 720 square feet of building area. The parcels range in size from 7,000 to 16,212 square feet of land area. The comparables sold from March 2019 to April 2022 for prices ranging from \$165,000 to \$265,000 or from \$171.88 to \$233.25 per square foot of living area, including land. The grid also contained handwritten adjustments to comparable #4, reporting an adjusted market value of \$247,388 or \$162.33 per square foot of living area.

The board of review also submitted a copy of the sales ratio report for the subject's neighborhood.

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.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in dwelling size, age, and/or features. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #3, as well as board of review comparable #5, each of which sold less proximate to the January 1, 2022 assessment date at issue than other sales in the record. The Board also gives reduced weight to board of review comparables #1 through #3, which differ from the subject in age or foundation.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #4, which have varying degrees of similarity to the subject. These most similar comparables sold in February and April 2021 for prices of \$175,900 and \$265,000 or for \$132.26 and \$173.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,969 or \$164.26 per square foot of living area, including land, which is bracketed by the best comparable sales in this record and is also similar to the adjusted sale price reported by the board of review for its comparable #4. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: February 20, 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

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