



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

APPELLANT: Teresa Sosnowski
DOCKET NO.: 22-01816.001-R-1
PARCEL NO.: 06-27-409-012

The parties of record before the Property Tax Appeal Board are Teresa Sosnowski, 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: \$9,366
IMPR.: \$40,979
TOTAL: \$50,345

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 1-story dwelling of vinyl siding exterior construction with 952 square feet of living area. The dwelling was built in 1979 and has a reported effective age of 1987. Features of the home include a crawl space foundation, central air conditioning, and a garage with 220 square feet of building area.¹ The property has an approximately 6,250 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information twelve equity comparables located in the subject's assessment neighborhood. The comparables are reported to be improved with 1-story dwellings ranging in size 816 to 1,092 square feet of living area. The

¹ Property characteristics not disclosed by the appellant were obtained from the evidence presented by the board of review.

homes were built from 1950 to 1961 and have reported effective ages ranging from 1972 to 1978. Nine comparables each have central air conditioning. Each comparable has a garage ranging in size from 240 to 494 square feet of building area. The comparables have improvement assessments ranging from \$34,622 to \$45,437 or from \$37.37 to \$42.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37,495 or \$39.39 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 \$50,345. The subject property has an improvement assessment of \$40,979 or \$43.05 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's assessment neighborhood code. The comparables are reported to be improved with 1-story ranch-style dwellings of vinyl siding exterior construction ranging in size from 912 to 1,020 square feet of living area. The homes were built from 1954 to 1990 and have reported effective ages ranging from 1972 to 1994. Each comparable has a crawl space foundation and a garage ranging in size from 260 to 440 square feet of building area. Three comparables each have central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$42,666 to \$47,047 or from \$43.18 to \$47.64 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 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 record contains a total of sixteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #12 as well as board of review comparable #4 which differ from the subject in age/effective age and/or dwelling size.

The Board finds the best evidence of assessment equity to be parties' four remaining comparables which are relatively similar to the subject in location, age/effective age, dwelling size, and most features, except two comparables lack central air conditioning, a feature of the subject. These comparables have improvement assessments ranging from \$36,167 to \$47,047 or from \$39.74 to \$47.64 per square foot of living area. The subject's improvement assessment of \$40,979 or \$43.05 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record and after considering appropriate adjustments to the best 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:

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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