



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

APPELLANT: Janice Wozny  
DOCKET NO.: 22-01841.001-R-1  
PARCEL NO.: 07-29-313-011

The parties of record before the Property Tax Appeal Board are Janice Wozny, 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:** \$16,909  
**IMPR.:** \$82,763  
**TOTAL:** \$99,672

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 2-story dwelling of wood siding exterior construction with 2,366 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement,<sup>1</sup> central air conditioning, one fireplace, and a 484 square foot garage. The property has an approximately 13,338 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables located within the same assessment neighborhood code as the subject. The

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<sup>1</sup> Some of the property characteristics of the subject property were drawn from the property record card submitted by the board of review.

comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,282 to 2,646 square feet of living area. The dwellings were built from 1984 to 1989. Each home has a basement and a garage ranging in size from 440 to 919. Ten comparables each have central air conditioning, and six comparables each have one fireplace. The comparables have improvement assessments ranging from \$70,264 to \$86,301 or from \$29.70 to \$33.11 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,061 or \$32.57 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 \$99,672. The subject property has an improvement assessment of \$82,763 or \$34.98 per square foot of living area. As part of the submission, the board of review provided a copy of the 2020 tax year final decision issued by the Property Tax Appeal Board under Docket Number 20-00350 that sustained a total assessment of \$93,321 for the subject property.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,282 to 2,520 square feet of living area. The dwellings were built from 1984 to 1989 with comparable #1 having an effective age of 1990. Each home has a basement with three comparables having finished area, central air conditioning, one fireplace, and a garage ranging in size from 440 to 504 square feet of living area. The comparables have improvement assessments ranging from \$77,853 to \$88,884 or from \$34.99 to \$35.35 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 22 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3 through #12 and the board of review comparables #1 through #7 which are less similar to the subject in dwelling size, have basement finish, and/or lack central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables are identical or nearly identical to the subject in dwelling size, age, location, foundation type, and most features. The parties' four remaining comparables have improvement assessments that range from \$70,264 to \$83,644 or from \$29.70 to \$35.35 per square foot of living area. The subject's improvement assessment of \$82,763 or \$34.98 per square foot of living area falls within

the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: March 26, 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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