



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

APPELLANT: Elzbieta Koza
DOCKET NO.: 22-01877.001-R-1
PARCEL NO.: 10-25-101-117

The parties of record before the Property Tax Appeal Board are Elzbieta Koza, 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: \$16,817
IMPR.: \$55,581
TOTAL: \$72,398

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 with vinyl siding exterior with 1,066 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partially finished basement, central air conditioning, and a detached 484 square foot garage. The property has an approximately 12,330 square foot site and is located in Mundelein, Fremont 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 equity comparables located in the subject's assessment neighborhood code and within 0.80 of a mile from the subject property. The comparables are improved with 1-story dwellings ranging in size from 1,026 to 1,100 square feet of living area. The dwellings were built from 1950 to 1958. Each comparable is reported to have an unfinished basement, central air conditioning, and a

detached garage ranging in size from 288 to 682 square feet of building area. The comparables have improvement assessments that range from \$48,515 to \$52,541 or from \$44.76 to \$48.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$51,211 or \$48.04 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 \$72,398. The subject property has an improvement assessment of \$55,581 or \$52.14 per square foot of living area.

The board of review enclosed a copy of PTAB's final administrative decision for Docket Number 20-00545 which sustained the subject's assessment for tax year 2020 based on the weight of the evidence in the record. The board of review also commented that the appellant's evidence omitted the subject's "finished basement/rec room area" while the board of review comparables have "identical AGLA and basement area" as did the subject.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the subject's assessment neighborhood and within 0.22 of a mile from the subject property. The comparables are improved with 1-story dwellings of vinyl or wood siding exterior construction with 1,066 square feet of living area. The dwellings were built in 1961. The comparables each have a partially finished basement, central air conditioning, and a detached garage ranging in size from 528 to 616 square feet of building area. The comparables have improvement assessments that range from \$55,555 to \$58,018 or from \$52.12 to \$54.43 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 record contains a total of seventeen suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are reported to lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are overall most similar to the subject in location, design, age, dwelling size, basement finish, and other features. These comparables have improvement assessments that range from \$55,555 to \$58,018 or from \$52.12 to \$54.43 per square foot of living area. The subject's improvement assessment of \$55,581 or \$52.14 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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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