



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

APPELLANT: Kassie Zaluski
DOCKET NO.: 22-01990.001-R-1
PARCEL NO.: 02-08-310-019

The parties of record before the Property Tax Appeal Board are Kassie Zaluski, 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: \$6,185
IMPR.: \$60,361
TOTAL: \$66,546

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 1,500 square feet of living area. The dwelling was constructed in 1960. Features of the home include a basement and a garage containing 480 square foot of building area. The property has an approximately 7,140 square foot site and is located in Antioch, Antioch 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 that are located within .32 of a mile from the subject property.¹ The parcels range in size from 10,838 to 15,838 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 1,540 to 1,680 square feet of living area. The dwellings were built in 1950

¹ The appellant's counsel asserted that there were no like kind homes in the subject's neighborhood.

or 1960. Each comparable has a basement, two comparables each have central air conditioning and either a 384 or a 510 square foot garage. The comparables sold from February 2020 to June 2022 for prices ranging from \$90,000 to \$235,000 or from \$55.01 to \$139.88 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$39,496, which would reflect a market value of \$118,500 or \$79.00 per square foot of ground living area, including land, when using 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 \$66,546. The subject's assessment reflects a market value of \$200,078 or \$133.39 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued that the appellant's comparable #1 is a four-unit property that was sold in early 2020, as depicted in the Multiple Listing Service (MLS) listing sheet provided. The board of review asserted that according to the MLS listing provided for the appellant's comparable #2 this property was sold in "as is" condition with no FHA or VA loans available and the property "needs TLC to restore its old life for the next generation." Additionally, the appellant's grid analysis and county records show the appellant's comparable #2 with a garage, whereas the MLS listing states there is no garage. The board of review is of the opinion that the appellant's comparable #3, which is shared with the county, supports the subject's current assessment. However, the appellant's comparables #2 and #3 are located on Route 83, also known as Main Street in Antioch, a main traffic artery for the area with mixed use zoning, where these two properties are surrounded by both residential and commercial buildings as opposed to the subject's interior lot located in a residential neighborhood.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are located within .21 of a mile from the subject property and comparable #2 has the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #3. The parcels range in size from 6,970 to 10,840 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,364 to 1,968 square feet of living area. The dwellings were built from 1950 to 1960 with comparables #1, #2 and #4 having reported effective ages of 1988, 1985 and 1969, respectively. The comparables each have a basement, two of which have finished area. Three comparables have central air conditioning, two comparables each have either one or two fireplaces and each comparable has a garage ranging in size from 360 to 576 square feet of building area. The comparables sold from December 2021 to June 2022 for prices ranging from \$214,900 to \$250,000 or from \$127.03 to \$161.29 per square foot of living area, including land. 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.

The record contains six comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable #1 due to its sale date occurring in 2020, less proximate in time to the assessment date at issue than are the other sales in the record. The Board has also given less weight to the appellant's comparable #2 due to the MLS listing describing the dwelling to be in need of "TLC" suggesting the dwelling had condition issues at the time of the sale, which was unrefuted by the appellant. The Board has given reduced weight to board of review comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #3, along with board of review comparables #1 and #2, which sold more proximate to the January 1, 2022 assessment date and are overall most similar to the subject in location, dwelling size, design, age and some features. However, the Board finds two comparables have central air conditioning and board of review comparable #2 has finished basement area, not features of the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these most similar comparables sold in February and June 2022 for prices ranging from \$214,900 to \$235,000 or from \$139.18 to \$161.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$200,078 or \$133.39 per square foot of living area, including land, which is less than the three best comparable sales in the record and appears to be justified given its inferior features. Based on this record 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:

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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