



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

APPELLANT: Kassie Zaluski
DOCKET NO.: 23-01087.001-R-1
PARCEL NO.: 06-28-116-003

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: \$8,330
IMPR.: \$23,009
TOTAL: \$31,339

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 2023 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 800 square feet of living area.¹ The dwelling was constructed in 1942 and is approximately 81 years old. Features of the home include a crawl space foundation, and one fireplace. The property has a site with approximately 5,040 square feet of land area and is located in Round Lake Park, Avon 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 three suggested equity comparables located within .19 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings ranging in size from 538 to 560 square feet of living area. The dwellings range in age from 82 to 86 years old. The comparables have improvement assessments that range from \$16,458 to \$20,774 or

¹ The parties differ as to the subject's dwelling size. The best evidence of size is found in the subject's property record card provided by the board of review.

from \$30.59 to \$37.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,339. The subject property has an improvement assessment of \$23,009 or \$28.76 per square foot of living area when using 800square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on two suggested equity comparables located within .29 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with 1-story dwellings of either wood siding or vinyl siding exterior construction that contain 804 and 864 square feet of living area. The dwellings are 60 and 96 years old. Comparable #1 has central air conditioning. The comparables have improvement assessments of \$23,854 and \$28,438 or \$29.67 and \$32.91 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 parties submitted five suggested comparables for the Board's consideration. The Board has given less weight to the board of review comparables due to their dissimilar age or the feature of central air conditioning, an amenity the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables. The Board finds that these comparables are most similar to the subject in location and age. However, all three dwellings are considerably smaller in size when compared to the subject, suggesting adjustments would be required to make the comparable more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$16,458 to \$20,774 or from \$30.59 to \$37.10 per square foot of living area. The subject's improvement assessment of \$23,009 or \$28.76 per square foot of living area, falls above the range of the best comparables in total improvement assessment but below on a per square foot basis, which appears to be logical given the subjects larger dwelling size. Based on this record and after considering 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 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: _____

October 15, 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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