



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

APPELLANT: Renata Drozdewicz  
DOCKET NO.: 23-01773.001-R-1  
PARCEL NO.: 14-22-201-137

The parties of record before the Property Tax Appeal Board are Renata Drozdewicz, 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:** \$47,949  
**IMPR.:** \$252,487  
**TOTAL:** \$300,436

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.

**Preliminary Matter**

This appeal was filed on January 30, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code §1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #1 and #2 contained in set #1 and comparable #5 contained in set #2 of additional grid analyses, but not in the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [appellant's comparables #1 through #9 set forth again in the additional grids, are merely duplicates of the Sec. V data which is analyzed in this decision]. (See also, 86 Ill.Admin.Code §1910.80)

### **Findings of Fact**

The subject property consists of a two-story dwelling of brick exterior construction with 4,188 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a 2,227 square foot basement, central air conditioning, two fireplaces and a 1,034 square foot garage. The property has a 50,184 square foot site<sup>1</sup> and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables in the Section V grid analysis. The properties are located in the same neighborhood code as the subject and from 0.08 to 0.44 of a mile from the subject. The comparables consist of two-story dwellings of frame or brick exterior construction. The homes range in age from 18 to 24 years old and range in size from 3,570 to 4,758 square feet of living area. Each comparable has from a 1,867 to a 2,569 square foot basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 690 to 997 square feet of building area. The comparables have improvement assessments ranging from \$193,438 to \$280,479 or from \$54.18 to \$59.32 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$239,847 or \$57.27 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 \$300,436. The subject property has an improvement assessment of \$252,487 or \$60.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables. The properties are located in the same neighborhood code as the subject and from 0.27 to 0.46 of a mile from the subject. The comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction. The homes were built from 2003 to 2018 and range in size from 4,095 to 4,633 square feet of living area. Each comparable has from a 2,013 to a 3,019 square foot basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 903 to 2,774 square feet of building area. The comparables have improvement assessments ranging from \$247,387 to \$286,805 or from \$60.41 to \$68.07 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

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<sup>1</sup> The subject's property record card provided by the board of review revealed the subject has a 50,184 square foot site, which was not refuted by the appellant in rebuttal.

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 a total of fourteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, #3, #4 and #8 which are less similar to the subject in dwelling size than the other comparables in the record. The Board has also given reduced weight to the board of review comparables #2, #3 and #5 due to differences from the subject in age, dwelling size, basement size, and/or garage size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #6, #7 and #9 as well as board of review comparables #1 and #4. These comparables are more similar to the subject in location, age, dwelling size, basement size, garage size and features, but still require adjustments for comparative differences in these features to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$229,323 to \$295,260 or from \$56.94 to \$62.15 per square foot of living area. The subject's improvement assessment of \$252,487 or \$60.29 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables 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: \_\_\_\_\_

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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