



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

APPELLANT: Kimberly Dzien
DOCKET NO.: 23-01795.001-R-1
PARCEL NO.: 14-33-105-004

The parties of record before the Property Tax Appeal Board are Kimberly Dzien, 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: \$48,004
IMPR.: \$213,122
TOTAL: \$261,126

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 Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's three additional comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (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 3,865 square feet of living area. The dwelling was constructed in 1989. Features of the home include a

2,085 square foot walkout basement,¹ central air conditioning, two fireplaces, and a 904 square foot garage. The property has a 59,198 square foot site located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on 9 comparables that are located within .96 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,677 to 3,938 square feet of living area. The dwellings were built from 1982 to 1990. Each comparable has from a 1,557 to a 2,304 square foot basement, two of which are a walkout style,² central air conditioning, one to four fireplaces, and a garage ranging in size from 726 to 864 square feet of building area. The comparables have improvement assessments ranging from \$186,225 to \$211,192 or from \$50.65 to \$54.48 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,126. The subject property has an improvement assessment of \$213,122 or \$55.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables that are located within .72 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,656 to 4,147 square feet of living area. The dwellings were built from 1982 to 1985. Each comparable has from a 1,894 to a 2,880 square foot basement, central air conditioning, two to four fireplaces, and a garage ranging in size from 768 to 2,157 square feet of building area. Comparable #5 has an inground swimming pool.³ The comparables have improvement assessments ranging from \$204,496 to \$242,926 or from \$55.54 to \$58.58 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.

¹ Some of the subject's property characteristics were drawn from the property information sheet provided by the board of review, which was not refuted by the appellant in rebuttal.

² Some of the appellant's comparables' property characteristics were drawn from the appellant's additional grid analyses.

³ The board of review's sketches of the comparables disclosed comparable #5 has an inground swimming pool, which was not included in the board of review's grid analysis.

The parties submitted a total of 14 comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and board of review comparable #5 due to their differences in their basement and/or garage sizes when compared to the subject. Moreover, board of review comparable #5 has an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. Although these comparables are relatively similar to the subject in location, age, dwelling size, and some features, these comparables still require varying adjustments for differences in property characteristics to make them more equivalent to the subject. These 12 comparables have improvement assessments ranging from \$193,770 to \$222,818 or from \$52.06 to \$56.80 per square foot of living area. The subject's improvement assessment of \$213,122 or \$55.14 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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

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