FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer Dzierozynski
DOCKET NO.: 25-01304.001-R-1
PARCEL NO.: 11-20-305-023

The parties of record before the Property Tax Appeal Board are Jennifer Dzierozynski, the appellant, by Ronald Kingsley, attorney-at-law 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:	$111,471
IMPR.:	$260,047
TOTAL:	$371,518

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 2025 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 is improved with a two-story dwelling of brick and frame construction containing 3,699 square feet of living area. The dwelling was constructed in 1996 and is approximately 29 years old. Features of the property include a 1,795 square foot basement, a lower level with 261 square feet that is finished, central air conditioning, one fireplace, 5½ bathrooms, an attached garage with 720 square feet of building area, a hot-tub and an in-ground swimming pool.[1] The property has a 22,162 square foot site located in Libertyville, Libertyville Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity

[1] The Board finds the best descriptive information for the subject property was contained on the Lake County Township Assessors Property Information sheet submitted by the board of review.

comparables improved with two-story dwellings of frame, brick, or frame and brick exterior construction that range in size from 3,604 to 3,852 square feet of living area. The homes are 29 to 35 years old. The comparables have basements with from 1,863 to 2,050 square feet of basement area, central air conditioning, one or two fireplaces, 3½ to 4½ bathrooms, and a garage that range in size from 710 to 834 square feet of building area. These properties have the same neighborhood code as the subject property. Appellant's comparable #4 is located along the same street and within the same block as the subject property. Their improvement assessments range from $239,924 to $266,992 or from $65.27 to $69.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $245,836.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $371,518. The subject property has an improvement assessment of $260,047 or $70.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the Lake County Township Assessors Property Information sheet for the subject, copies of photographs depicting the subject's hot tub and swimming pool, and information on three equity comparables. The equity comparables are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,940 to 4,317 square feet of living area. The homes were built from 1989 to 1991. Each comparable has a basement with from 2,355 to 2,806 square feet of basement area, central air conditioning, one or two fireplaces, 4 or 4½ bathrooms, and a garage ranging in size from 781 to 967 square feet of building area. The comparables are located within the same block and along the same street as the subject property. These properties have improvement assessments ranging from $286,487 to $320,581 or from $72.71 to $74.26 per square foot of living area.

Conclusion of Law

The appellant 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 information on seven comparables with the same neighborhood code as the subject property that are improved with homes similar to the subject in style and age. The board gives less weight to board of review comparable #3 due to differences from the subject in size being approximately 17% larger than the subject dwelling. The remaining comparables range in size from 3,604 to 4,042 square feet of living area. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject dwelling. The comparables have from 1 to 2 fewer bathrooms than the subject necessitating upward adjustments to make them more equivalent to the subject for this difference. Additionally, none of the comparables have a hot tub and in-ground swimming pool that the subject has that would require upward adjustments to make the comparables more equivalent to the subject for these dissimilarities. Conversely, two comparables each have one more fireplace than the subject requiring downward adjustments for this difference. These six

comparables have improvement assessments that range from $239,924 to $294,267 or from $65.27 to $72.80 per square foot of living area. The three comparables located along the same street and within the same block as the subject have improvement assessments ranging from $266,992 to $294,267 or from $69.31 to $72.80 per square foot of living area. The subject's improvement assessment of $260,047 or $70.30 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the appropriate adjustments to the comparables for difference from the subject property. 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:

C E R T I F I C A T I O N

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: November 17, 2026

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 9-215 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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