



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

APPELLANT: Kimberly Dzien  
DOCKET NO.: 16-03206.001-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 Lake Forest; 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:** \$46,753  
**IMPR.:** \$165,801  
**TOTAL:** \$212,554

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 2016 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 two-story dwelling of brick and frame exterior construction with 3,865 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement, central air conditioning, two fireplaces and a 904 square foot garage. The property has a 59,198 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .35 to 1.25 miles from the subject property. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 3,362 to 4,234 square feet of living area. The dwellings were constructed from 1978 to 1994. Each comparable has a basement, central air conditioning, one or three fireplaces and each comparable has a garage ranging in size from 660 to 1,099 square

feet of building area. The comparables have sites ranging in size from 40,294 to 71,718 square feet of land area. The comparables sold from April 2015 to June 2016 for prices ranging from \$478,000 to \$640,000 or from \$137.58 to \$165.94 per square foot of living area, including land. Based on this evidence the appellant requested an assessment reduction to \$193,230, reflecting a market value of \$582,720 or \$150.77 per square foot of living area, based on the 2016 three-year average median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,554. The subject's assessment reflects a market value of \$640,995 or \$165.85 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .42 to .699 of a mile from the subject property. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,326 to 3,994 square feet of living area. The dwellings were constructed from 1984 to 1995. Each comparable has a full basement, central air conditioning, two or three fireplaces and each comparable has a garage ranging in size from 726 to 888 square feet of building area. The comparables have sites ranging in size from 41,409 to 88,043 square feet of land area. These properties sold from September 2014 to November 2015 for prices ranging from \$700,000 to \$885,000 or from \$189.39 to \$232.71 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 no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1, due to its older construction age of 1978 and to board of review comparable #2 as it is a dated sale from September 2014 and is less indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #4 and board of review comparables #1, #3 and #4. These comparables are most similar to the subject in location, size, design, age and/or features. These comparables sold for prices of \$478,000 to \$885,000 or from \$142.18 to \$232.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$640,995 or \$165.85 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record. Based on this evidence the Board finds no reduction in the subject's assessment is 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: February 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kimberly Dzien, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085