



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

APPELLANT: Donna Ciekutis
DOCKET NO.: 20-01207.001-R-1
PARCEL NO.: 10-35-209-003

The parties of record before the Property Tax Appeal Board are Donna Ciekutis, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago, 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: \$25,805
IMPR.: \$85,291
TOTAL: \$111,096

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 2020 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 vinyl siding exterior construction with 2,564 square feet of living area. The dwelling was built in 1991. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, and an attached garage with 420 square feet of building area. The subject property also has an in-ground swimming pool. The property has a 10,000 square foot site and is located in Mundelein, Fremont 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 improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,546 to 2,688 square feet of living area. The homes were built from 1992 to 1995. Each comparable has an unfinished full or partial basement, central air conditioning, and an attached garage ranging in size from 420 to 784

square feet of building area. Three comparables have one fireplace. The comparables have sites ranging in size from 12,000 to 16,580 square feet of land area and are located from .24 to .49 of one mile from the subject property. The sales occurred from February 2019 to April 2020 for prices ranging from \$270,000 to \$349,500 or from \$106.05 to \$130.02 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$98,818.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,096. The subject's assessment reflects a market value of \$333,722 or \$130.16 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,523 to 2,849 square feet of living area. The homes were built from 1990 to 1992. Each property has a full or partial basement with three having finished area, central air conditioning, and an attached garage ranging in size from 420 to 774 square feet of building area. Four comparables have one fireplace. The comparables have sites ranging in size from 8,220 to 19,220 square feet of land area and are located from .06 to .21 of one mile from the subject property. The sales occurred from April 2019 to November 2020 for prices ranging from \$364,500 to \$395,000 or from \$128.44 to \$146.95 per square foot of living area, including land.

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 a reduction in the subject's assessment is not warranted.

The record contains information on nine comparable sales similar to the subject in location that are improved with dwellings similar to the subject in style, age, dwelling size, exterior construction and most features. The Board gives little weight to appellant's comparable #4 as the purchase price of this property is an outlier when contrasted with the sales of the remaining sales in this record. The remaining comparables provided by the parties do not have an in-ground swimming pool as does the subject property, suggesting upward adjustments to the comparables may be appropriate for the lack of this amenity. Three comparables have a larger garage than the subject and three comparables have finished basement area, which the subject lacks, suggesting these comparables would require downward adjustments for these attributes. One comparables lacks a fireplace in relation to the subject property, suggesting this property would require an upward adjustment for this feature. These eight best comparables sold for prices ranging from \$321,500 to \$395,000 to \$120.96 to \$146.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$333,722 or \$130.16 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after giving due consideration to the

suggested adjustments to the comparables. Based on this evidence the Board finds 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: September 20, 2022



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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APPELLANT

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COUNTY

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