



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

APPELLANT: Lisa Kuznacki  
DOCKET NO.: 21-03778.001-R-1  
PARCEL NO.: 10-34-416-009

The parties of record before the Property Tax Appeal Board are Lisa Kuznacki, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$33,496  
**IMPR.:** \$184,530  
**TOTAL:** \$218,026

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 2021 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 1-story dwelling of brick exterior construction with 3,951 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with 2,173 square feet of finished area, central air conditioning, a fireplace, a garage with 976 square feet of building area, an inground swimming pool and a gazebo.<sup>1</sup> The property has an approximately 48,400 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .67 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick, Dryvit or wood siding exterior construction ranging in size from 3,764 to 4,286 square feet of living

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review which was not refuted by the appellant in the rebuttal filing. The property record card disclosed that the subject property had three permits in 2019 and 2020 for a gazebo, an outbuilding and miscellaneous construction totaling \$75,000.

area. The dwellings were built from 1993 to 2006. Each comparable is reported to have an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 689 to 1,395 square feet of building area. The comparables have improvement assessment ranging from \$146,117 to \$179,678 or from \$37.58 to \$41.92 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$160,177 or \$40.54 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 \$218,026. The subject property has an improvement assessment of \$184,530 or \$32.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .49 of a mile from the subject property. Comparables #2, #3 and #4 are the same properties as the appellant's comparables #8, #6 and #3, respectively. The comparables are improved with 1-story dwellings of brick and wood siding, brick and stucco or stone and wood siding exterior construction ranging in size from 3,824 to 4,286 square feet of living area. The dwellings were built in 2000 or 2006. Each comparable has a basement, two with 1,549 or 1,580 square feet of finished area, central air conditioning either one or two fireplaces and a garage ranging in size from 792 to 1,395 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$146,117 to \$181,795 or from \$38.24 to \$43.31 per square foot of living area. The board of review also submitted the subjects MLS data sheet disclosing that the subject sold in June 2019 for \$665,000 or \$168.31 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant accepted the board of review comparables and stated that all of the comparables presented by the board of review support a reduction of the subject property.

### **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.

The record contains nine suggested comparables for the Board's consideration, with three comparables being common to both parties. The Board gave less weight to appellant's comparables #1 through #7 as well as board of review comparables #3 and #4, which includes two of the common comparables, due to their differences in basement finish when compared to the subject and other comparables in the record.

The Board finds the best evidence of market value to be the remaining common comparable along with board of review comparable #1. The Board finds that these comparables are relatively similar to the subject in location, design, dwelling size, and some features. These most similar

comparables have improvement assessments of \$179,678 and \$181,795 or \$41.92 and \$43.31 per square foot of living area. The subject property has an improvement assessment of \$184,530 or \$46.70 per square foot of living area, which is greater than the best two comparables in the record but justified when considering the economies of scale due to the subject's smaller dwelling size and other features. Based on this record and 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 was inequitably assessed and a reduction in the 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: January 16, 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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