



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

APPELLANT: James & Elizabeth Onufer  
DOCKET NO.: 21-03790.001-R-1  
PARCEL NO.: 11-08-310-006

The parties of record before the Property Tax Appeal Board are James & Elizabeth Onufer, the appellants, 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:** \$72,254  
**IMPR.:** \$192,167  
**TOTAL:** \$264,421

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of brick exterior construction with 3,721 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 755 square foot garage. The property has an approximately 14,770 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located within 0.46 of a mile from the subject and in the same neighborhood as the subject. The comparables are reported to have sites ranging in size from 15,022 to 21,316 square feet of land area. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,467 to 3,980 square feet of living area that were built from 1993 to 2002. Each comparable is reported to have a basement, central air conditioning, either one or two fireplaces and a garage ranging in size from 638 to 825 square feet of building area. The comparables sold from January

2020 to February 2021 for prices ranging from \$660,000 to \$760,000 or from \$166.33 to \$207.99 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,421. The subject's assessment reflects a market value of \$795,251 or \$213.72 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 located within .46 of a mile from the subject and in the same neighborhood code as the subject. Comparables #4 and #5 are identical to the appellants' comparables #5 and #6, respectively. The comparables have sites ranging in size from 15,020 to 20,780 square feet of land area. The comparables are improved with either part 1-story and part 2-story<sup>1</sup> or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,295 to 3,874 square feet of living area. The dwellings were built from 1993 to 2001. Each comparable is reported to have an unfinished basement, central air conditioning, either one or two fireplaces and a garage ranging in size from 634 to 753 square feet of building area. Comparables #2 and #5 each have an inground swimming pool. The comparables sold from January 2020 to June 2021 for prices ranging from \$685,000 to \$795,000 or from \$196.18 to \$233.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a rebuttal grid analysis, the appellants' counsel suggested both parties' comparables are acceptable comparables in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration, with two comparable sales being common to both parties. The Board has given less weight to appellants' comparable #6/board of review comparable #5 along with board of review comparable #2 due to their inground swimming pools, which is not a feature of the subject.

The Board finds the best evidence of market value to be the appellants' comparables along with board of review comparables #1, #3 and #4, which includes one common comparable. The Board finds these comparables are similar to the subject in design, age, dwelling size and some features.

---

<sup>1</sup> Comparable #3 is reported to have 1,653 square feet of ground floor and 3,698 square feet of above ground indicating that the dwelling is part 1-story and part 2-story.

The comparables sold from January 2020 to June 2021 for prices ranging from \$660,000 to \$795,000 or from \$166.33 to \$233.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$795,251 or \$213.72 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in the record on an overall market value basis and within the range on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds no reduction in the subject's assessment is 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:

December 19, 2023



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

James & Elizabeth Onufer, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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