



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

APPELLANT: Aneta Zima & Adam Dziekonski  
DOCKET NO.: 21-03819.001-R-1  
PARCEL NO.: 10-23-302-019

The parties of record before the Property Tax Appeal Board are Aneta Zima & Adam Dziekonski, 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:** \$23,877  
**IMPR.:** \$98,082  
**TOTAL:** \$121,959

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 vinyl siding exterior construction with 2,528 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 420 square foot garage. The property has an 11,248 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.51 of a mile from the subject. The parcels range in size from 9,176 to 14,399 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 2,309 to

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<sup>1</sup> Additional details regarding the subject not reported by the appellants are found in the subject's property record card presented by the board of review and were not refuted by the appellants in written rebuttal.

2,658 square feet of living area. The dwellings were built from 1989 to 1994. Each home has a basement, central air conditioning, and a 420 or a 444 square foot garage. Four homes each have a fireplace. The comparables sold from January 2020 to February 2021 for prices ranging from \$277,320 to \$347,900 or from \$111.93 to \$138.59 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 \$121,959. The subject's assessment reflects a market value of \$366,794 or \$145.09 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 0.23 of a mile from the subject. Comparable #1 is the same property as the appellant's comparable #2. The parcels range in size from 10,000 to 12,550 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 2,295 to 2,550 square feet of living area. The dwellings were built from 1971 to 1994. Each home has a basement, central air conditioning, and a garage ranging in size from 400 to 630 square feet of building area. Four homes each have a fireplace. Comparable #3 has an inground swimming pool. The comparables sold from August 2020 to November 2021 for prices ranging from \$320,000 to \$438,000 or from \$138.59 to \$190.85 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the board of review's comparable #2 was not an arm's length sale as shown in its Real Estate Transfer Declaration.<sup>2</sup> The appellants further argued the board of review's comparables #3, #4, and #5 are located in a different neighborhood than the subject and are older homes than the subject.

### **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 a total of nine comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the board of review's comparables #3, #4, and #5, due to substantial differences from the subject in age and/or inground swimming pool amenity. Although the appellants contended the board of review's comparable #2 was not an arm's length sale, the appellants offered no explanation and the Real Estate Transfer Declaration was not attached to the rebuttal. Thus, the Board will consider this sale.

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<sup>2</sup> The Board notes this document was not attached to the rebuttal.

The Board finds the best evidence of market value to be the appellants' comparables and the board of review's comparables #1 and #2, which includes the common sale. These comparables are similar to the subject in dwelling size, age, location, site size, and features, and sold for prices ranging from \$277,320 to \$438,000 or from \$111.93 to \$190.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,794 or \$145.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

November 21, 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

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APPELLANT

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COUNTY

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