



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

APPELLANT: Marian Cucu  
DOCKET NO.: 21-04019.001-R-1  
PARCEL NO.: 11-30-320-023

The parties of record before the Property Tax Appeal Board are Marian Cucu, 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:** \$17,486  
**IMPR.:** \$51,601  
**TOTAL:** \$69,087

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 raised ranch/bi-level dwelling of wood siding construction with 1,073 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1955. Features of the home include a 1,073 square foot fully finished lower level, central air conditioning and a 396 square foot detached garage. The property has a 10,220 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located from .24 to .61 of a

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<sup>1</sup> The parties differ as to the design of the subject dwelling. The Board finds the photographic evidence submitted by the appellant depicts the dwelling as a raised ranch/bi-level, which is further supported by the subject's property record card provided by the board of review, which contains a schematic diagram depicting the dwelling with a full finished lower level.

mile from the subject property and comparable #3 has the same assessment neighborhood code as the subject.<sup>2</sup> The comparables have sites that range in size from 7,500 to 8,588 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,110 to 1,180 square feet of above ground living area. The dwellings were built from 1956 to 1960. The comparables each have a fully finished lower level ranging in size from 550 to 600 square feet. Two comparables each have central air conditioning and a detached garage with either 440 or 520 square feet of building area. The comparables sold from March to October 2020 for prices ranging from \$170,000 to \$199,000 or from \$153.15 to \$168.64 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$66,519, which would reflect a market value of \$199,577 or \$186.00 per square foot of above ground living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,087. The subject's assessment reflects a market value of \$207,780 or \$193.64 per square foot of above ground 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 that have the same assessment neighborhood code as the subject and are located within .28 of a mile from the subject property. The comparables have sites that range in size from 8,190 to 10,410 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 912 to 1,060 square feet of above ground living area. The dwellings were built from 1948 to 1954 with comparable #4 having a reported effective age of 1985. Four comparables each have either a crawl space or a concrete slab foundation and comparable #4 has an unfinished basement. Four comparables have central air conditioning, three comparables each have a fireplace and each comparable has a detached garage ranging in size from 360 to 660 square feet of building area. The comparables sold from March 2020 to November 2021 for prices of either \$220,000 or \$240,000 or from \$207.55 to \$263.16 per square foot of above ground 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 a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its lack of central air conditioning

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<sup>2</sup> In a memorandum, the appellant's counsel contended that comparable #3 is the only like kind sale in the subject's neighborhood.

and a garage, both features of the subject. The Board has given reduced weight to the comparables submitted by the board of review, due to their lack of a finished lower level and/or central air conditioning, both features of the subject. Additionally, board of review comparable #4 has a considerably newer effective age, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which have finished lower levels like the subject and are similar to the subject in dwelling size, age and some features. However, both comparables have smaller site sizes when compared to the subject and their finished lower levels are approximately 50% smaller than the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in October and March 2020 for prices of \$170,000 and \$199,000 or for \$153.15 and \$168.64 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$207,780 or \$193.64 per square foot of above ground living area, including land, which is greater than the two best comparable sales in the record. The subject's higher value appears to be justified given its superior site size and additional finished lower level area. 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. Therefore, based on this record the Board finds no change 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

Marian Cucu, 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