



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

APPELLANT: Sharon Bucher  
DOCKET NO.: 22-00382.001-R-1  
PARCEL NO.: 10-15-304-008

The parties of record before the Property Tax Appeal Board are Sharon Bucher, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, 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:** \$51,762  
**IMPR.:** \$141,886  
**TOTAL:** \$193,648

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 2022 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 site with 16,310 square feet of land area that is improved with a one-story dwelling of brick construction containing 2,838 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995. Features of the home include a full basement partially finished with a 1,006 square foot recreation room, central air conditioning, two fireplaces, and an attached garage with 767 square feet of building area. The property is 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 three comparable sales improve with one-story dwellings of

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<sup>1</sup> Both parties described the dwelling as a one-story/ranch style dwelling, however, each party also indicated the subject dwelling has 1,834 square feet of ground floor living area and has 2,838 square feet of above ground living area, which may indicate the home is multi-level.

brick or wood siding and brick exterior construction that range in size from 2,651 to 3,629 square feet of living area.<sup>2</sup> The homes were built in either 1998 or 2003. Each comparable has a basement with two comparables having recreation rooms of 1,563 and 1,246 square feet, respectively. Each comparable has central air conditioning, one or two fireplaces and an attached garage with either 576 or 672 square feet of building area. The comparables have sites ranging in size from 9,580 to 17,420 square feet of land area and are located from approximately .18 to .51 of a mile from the subject property. The sales occurred from June 2019 to November 2020 for prices ranging from \$355,000 to \$577,500 or from \$133.91 to \$159.13 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$148,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,648. The subject's assessment reflects a market value of \$581,002 or \$204.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In rebuttal the board of review asserted that the appellant's comparables sold from approximately 14 to 30 months prior to the lien date whereas it provided sales that occurred within six months of the lien date.

The three comparable sales provided by the board of review to support its contention of the correct assessment are improved with one-story and two-story dwellings that range in size from 2,752 to 3,152 square feet of living area.<sup>4</sup> The homes were built from 1994 to 2006. Each comparable has a full basement, one being a walk-out design, partially finished with a recreation room ranging in size from 1,109 to 2,000 square feet, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 668 to 941 square feet of building area. These properties have sites ranging in size from 10,020 to 16,120 square feet of ground area and are located from approximately .30 to .54 of a mile from the subject property. The sales occurred in March 2021 and June 2021 for prices ranging from \$600,000 to \$685,375 or from \$190.36 to \$249.05 per square foot of living area, including land. The board of review submitted copies of the property record cards to support the descriptive information for the subject property and the comparables.

The appellant provided rebuttal comments in her original submission to this Board concerning the board of review comparables. She asserted that board of review comparable #1 has finished attic area, board of review comparable #2 is a two-story home, and board of review comparable #3 is a two-story dwelling.

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<sup>2</sup> In her grid analysis, the appellant described comparable #2 as having a story height of 1, however, the descriptive information also disclosed the property has a ground floor living area of 2,957 square feet and an above ground living area of 3,629 square feet indicating the home is a multi-level dwelling.

<sup>3</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

<sup>4</sup> In its grid analysis, the board of review described comparable #3 as having a story height of 1, however, the descriptive information also disclosed the property has a ground floor living area of 1,584 square feet and an above ground living area of 3,152 square feet indicating the home is a multi-level dwelling.

**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 Board gives little weight to the comparable sales submitted by the appellant as these properties sold from approximately 14 months to 30 months prior to the assessment date at issue, calling into question whether these sales would be reflective of the subject's fair cash value as of January 1, 2022, and not as proximate in time to the assessment date as the comparable sales provided by the board of review. The Board finds the best evidence of market value to be the comparable sales provided by the board of review, even though it appears that comparables #2 and #3 may differ from the subject dwelling in style, as these comparables sold within approximately nine months of the assessment date at issue. The board of review comparables sold for prices ranging from \$600,000 to \$685,375 or from \$190.36 to \$249.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$581,002 or \$204.72 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and 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: 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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