



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

APPELLANT: Sharon Marconi  
DOCKET NO.: 22-01872.001-R-1  
PARCEL NO.: 10-15-303-106

The parties of record before the Property Tax Appeal Board are Sharon Marconi, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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:** \$31,107  
**IMPR.:** \$125,824  
**TOTAL:** \$156,931

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 one-story duplex of brick exterior construction with 3,097 square feet of living area.<sup>1</sup> The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 565 square feet of building area. The property has an approximately 11,150 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same assigned neighborhood code as the subject and within .11 of a mile from the subject. The comparables consist of one-story dwellings, five of which have frame exterior construction. The

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<sup>1</sup> Additional details of the subject have been drawn from the property record card which were not refuted with any rebuttal evidence by the appellant.

dwellings were built from 1992 to 1998. The homes range in size from 2,946 to 3,103 square feet of living area with a basement. Features include central air conditioning, a fireplace and a garage ranging in size from 440 to 612 square feet of building area. The comparables have improvement assessments ranging from \$107,880 to \$122,038 or from \$34.71 to \$40.58 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$118,562 or \$38.67 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 \$156,931. The subject property has an improvement assessment of \$125,824 or \$41.04 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, where board of review comparables #3 and #4 are the same properties as appellant's comparables #3 and #4, respectively. The comparables are located in the same assigned neighborhood code as the subject and within .22 of a mile from the subject. The comparables consist of what are described as either one-story or two-story duplex dwellings<sup>2</sup> of brick or brick and wood siding exterior construction. The dwellings were built from 1993 to 2000. The homes range in size from 2,835 to 3,274 square feet of living area with a finished walkout-style basement. Features include central air conditioning, two or three fireplaces and a garage ranging in size from 506 to 632 square feet of building area. The comparables have improvement assessments ranging from \$121,747 to \$140,415 or from \$39.32 to \$43.14 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of nine equity comparables, as two of the comparables were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables due to the lack of finished basement area for each of the six homes, whereas the subject property has finished basement area.

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<sup>2</sup> Board of review comparables #3, #4 and #5 are each described as one-story structures, but in further details the ground floor area is significantly smaller than the total above-grade living area which indicates that these are each multi-story homes.

Thus, the Board finds the best evidence of assessment equity to be five equity comparables presented by the board of review, which includes the parties' two common comparables, appellant's comparables #3 and #4, since the board of review indicated that the basements include finished area. Based on the data provided by the board of review each of these properties are similar to the subject in location, age, dwelling size, foundation, finished basement feature and other amenities. These comparables have improvement assessments ranging from \$121,747 to \$140,415 or from \$39.32 to \$43.14 per square foot of living area. The subject's improvement assessment of \$125,824 or \$41.04 per square foot of living area falls within the range established by the best equity comparables with similar amenities to the subject.

Based on this record and after considering appropriate adjustments to the best equity 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 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:

April 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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