



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

APPELLANT: Zofia Duduek
DOCKET NO.: 23-00936.001-R-1
PARCEL NO.: 11-29-102-015

The parties of record before the Property Tax Appeal Board are Zofia Duduek, 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 **a reduction** 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: \$25,975
IMPR.: \$102,047
TOTAL: \$128,022

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

This appeal was filed on January 25, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #4 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2 and #3 in the additional grid are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a two-story dwelling of brick and frame exterior construction with 2,649 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement, central air conditioning, a fireplace and a 431 square foot garage. The

property has a 9,816 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .19 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,472 to 2,656 square feet of living area. The dwellings were each built in 1985. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 410 to 450 square feet of building area. The comparables sold from March 2022 to January 2023 for prices ranging from \$327,700 to \$385,000 or from \$132.56 to \$152.12 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$128,022, which would reflect a market value of \$384,104 or \$145.00 per square foot of 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 \$132,867. The subject's assessment reflects a market value of \$398,641 or \$150.49 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .32 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #1, which was previously described. The two remaining comparables have sites that contain either 6,720 or 6,934 square feet of land area and are improved with two-story dwellings of frame exterior construction, each containing 2,109 square feet of living area. The dwellings were built in 1983 or 1986. Each comparable has a basement and a 430 square foot garage. Comparable #3 has a fireplace. These two comparables sold in April 2022 and May 2023 for prices of \$385,000 and \$415,000 or for \$182.55 and \$196.78 per square foot of living area, including land, 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

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to board of review comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables, which includes that common comparable. These three comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from March 2022 to January 2023 for prices ranging from \$327,700 to \$385,000 or from \$132.56 to \$152.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,641 or \$150.49 per square foot of living area, including land, which falls above the range established by the best comparables in the record in terms of overall market value but within the range on a 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 excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

August 20, 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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