



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

APPELLANT: Donatas Uldukis
DOCKET NO.: 23-02576.001-R-1
PARCEL NO.: 16-20-307-005

The parties of record before the Property Tax Appeal Board are Donatas Uldukis, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$131,314
IMPR.: \$238,938
TOTAL: \$370,252

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.

Findings of Fact

The subject property consists of a 2-story dwelling of wood siding exterior construction with 5,018 square feet of living area. The dwelling was built in 1998 and is approximately 25 years old. Features include a concrete slab foundation, central air conditioning, two fireplaces, and a 777 square foot garage. Features also include a recreation room. The property has an approximately 81,457 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information, including property record cards, on six equity comparables that are located in the subject's assessment neighborhood and from 0.38 of a mile to 1.16 miles from the subject. The comparables are reported to be improved with 2-story homes of brick or wood siding exterior construction

ranging in size from 4,227 to 6,929 square feet of living area. The dwellings range in age from 28 to 37 years old. One comparable has a concrete slab foundation and five comparables are have part crawl space and part concrete slab foundations. Each home has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 775 to 1,475 square feet of building area. The appellant also reports that three comparables have a recreation room, with one of these comparables also having an inground swimming pool. The comparables have improvement assessments ranging from \$189,971 to \$270,826 or from \$39.09 to \$46.86 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$217,497 or \$43.34 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 \$370,252. The subject property has an improvement assessment of \$238,938 or \$47.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code and from 0.06 of a mile to 1.0 mile from the subject. The comparables are improved with 1.75-story or 2-story homes of wood siding, brick, or stucco exterior construction ranging in size from 4,774 to 5,460 square feet of living area. The dwellings range in age from 19 to 27 years old. Three homes each have a basement with finished area and one comparable is reported to have "NONE" for basement area. Each comparable has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 788 to 1,196 square feet of building area. The comparables have improvement assessments ranging from \$246,245 to \$291,756 or from \$48.35 to \$55.41 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant noted that two of the board of review's comparables were 1.75 story dwellings and asserted these "cannot be used as true comparables" as the board of review pays special attention to number of stories and disqualifies comparables that do not match the subject. The appellant requested these arguments be considered and a reduction to the subject's request be considered.

Conclusion of Law

The appellant 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 record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, #5, and #6 due to significant differences in dwelling size when compared to the subject. Further, the appellant's comparable #2 has an

inground pool, unlike the subject. The Board also gives less weight to board of review comparables #2, #3, and #4 which have a basement foundation, unlike the subject, and/or a dissimilar 1.75-story design when compared to the subject's 2-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 as well as board of review comparable #1 which are similar to the subject in location, design, age, dwelling size, and most features. These three comparables have improvement assessments ranging from \$217,354 to \$264,014 or from \$42.38 to \$48.35 per square foot of living area. The subject's improvement assessment of \$238,938 or \$47.62 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate 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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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