



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

APPELLANT: Patricia Bungert  
DOCKET NO.: 24-01531.001-R-1  
PARCEL NO.: 16-08-217-002

The parties of record before the Property Tax Appeal Board are Patricia Bungert, the appellant, by Andrew J. Rukavina, attorney-at-law 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:** \$97,028  
**IMPR.:** \$175,844  
**TOTAL:** \$272,872

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 2024 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 is improved with a two-story dwelling of wood siding exterior construction containing 2,518 square feet of living area. The dwelling was constructed in 1995 and is approximately 29 years old. Features of the property include a 1,445 square foot basement with 1,084 square feet of finished area, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 869 square feet of building area. The property has an 18,540 square foot site located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,192 to 3,330 square feet of living area. The homes were constructed from 1984 to 1996. These properties have basements ranging in size from 936 to 1,697 square feet with two having finished area, central air

conditioning, one to three fireplaces, and a garage ranging in size from 484 to 805 square feet of building area. The comparables have 2, 2½, 3 or 3½ bathrooms. These properties have sites ranging in size from 15,000 to 19,000 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .03 to .14 of a mile from the subject property. The sales occurred from February 2022 to June 2023 for prices ranging from \$667,500 to \$889,000 or from \$241.14 to \$304.52 per square foot of living area including land. The appellant requested the subject's total assessment be reduced to \$237,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,872. The subject's assessment reflects a market value of \$818,698 or \$325.14 per square foot of living area, land included, when using the statutory level of assessment.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of wood siding or vinyl siding exterior construction that range in size from 2,436 to 2,550 square feet of living area. The dwellings area 39 or 40 years old. The comparables have partial or full basements containing from 600 to 1,022 square feet with 400 to 767 square feet of finished area. Each property has central air conditioning, one fireplace, 2½ or 3 bathrooms, and a garage ranging in size from 483 to 552 square feet of building area. The comparables have sites with either 15,000 or 15,030 square feet of land area. The properties have the same assessment neighborhood code as the subject and are located from .04 to .21 of a mile from the subject property. The sales occurred from April 2022 to December 2023 for prices ranging from \$799,000 to \$827,000 or from \$313.33 to \$339.49 per square foot of living area, including land.

### **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 parties submitted information on eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #4 and #5 due to differences from the subject in dwelling size and the fact that comparable #1 sold in February 2022, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparable #3 as this property sold in April 2022, not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #2 that are improved with homes that range in size from 2,436 to 2,608 square feet

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<sup>1</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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

of living area. Each comparable is improved with a dwelling that is older than the subject, has fewer bathrooms than the subject, has a smaller basement than the subject, has one less fireplace than the subject and has a smaller garage than the subject, necessitating upward adjustments to the comparables to make them more equivalent to the subject property for these differences. These three properties sold from February 2023 to December 2023 for prices ranging from \$739,000 to \$827,000 or from \$283.36 to \$339.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$818,698 or \$325.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the appropriate adjustments to these comparables. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value 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:

December 23, 2025



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

PATRICIA BUNGERT, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085