



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

APPELLANT: TEGAN THIMESCH  
DOCKET NO.: 24-01727.001-R-1  
PARCEL NO.: 07-20-101-003

The parties of record before the Property Tax Appeal Board are TEGAN THIMESCH, 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 An Increase 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:** \$43,374  
**IMPR.:** \$178,604  
**TOTAL:** \$221,978

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 consists of a two-story dwelling of frame exterior construction with 3,405 square feet of living area. The dwelling was constructed in 1996 and is approximately 28 years old. Features of the home include a full basement of 1,781 square feet with 1,336 square feet of finished area, 3½ bathrooms, central air conditioning, a fireplace, and a 670 square foot garage. The property has an approximately 20,909 square foot site and is located in Gurnee, Warren 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 located in the same assessment neighborhood code as the subject and within .35 of a mile from the subject. The parcels range in size from 20,040 to 23,960 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 3,192 to 3,848

square feet of living area. The dwellings range in age from 24 to 30 years old. The comparables each have a full basement ranging in size from 1,832 to 2,733 square feet, two of which have 1,189 and 1,257 square feet of finished area, respectively. Each comparable has 3½ or 4½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 759 to 829 square feet of building area. The comparables sold from January to September 2022 for prices ranging from \$498,500 to \$600,000 or from \$155.93 to \$180.64 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$177,235 which would reflect a market value of \$531,758 or \$156.17 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 \$214,730. The subject's assessment reflects a market value of \$644,254 or \$189.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In response to the appellant's evidence, the board of review submitted a letter prepared by the Warren Township Assessor, reporting that a recent listing of the subject property revealed a finished basement which was not previously part of the assessor's records. As a consequence, the assessor has estimated the finished basement area to be 75% of the basement or 1,336 square feet of finished recreation room area. Therefore, if the 2024 assessment had included the finished basement assessment, the assessment would have increased by \$21,784 resulting in an estimated market value of \$666,038 or \$195.61 per square foot of living area, including land. A copy of the subject's listing from May 31, 2017 was provided describing a "HUGE finished ENGLISH basement." [Capitalization in original.]

As to the appellant's suggested comparables, the assessor noted that each sale occurred in 2022, from 15 to 24 months prior to the valuation date at issue herein of January 1, 2024. Furthermore, appellant's comparable #3 does not have finished basement area, like the subject dwelling.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales that have the same assessment neighborhood code as the subject and are located within .31 of a mile from the subject property. The parcels range in size from 20,038 to 23,958 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of stucco, masonry, stucco and masonry, or frame and masonry exterior construction ranging in size from 2,687 to 3,882 square feet of living area. The dwellings range in age from 25 to 30 years old. Each comparable has a basement ranging in size from 1,316 to 2,024 square feet, four of which have from 1,184 to 1,822 square feet of finished area. Features include 2½ to 5½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 651 to 1,000 square feet of building area. The comparables sold from January 2023 to September 2024 for prices ranging from \$600,000 to \$850,000 or from \$200.93 to \$268.56 per square foot of living area, including land.

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<sup>1</sup> 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 Illinois Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the issuance of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

Based on this evidence, the board of review requested an increase in the subject's assessment to reflect an estimated market value of \$666,038, including land.<sup>2</sup>

### **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. However, the record evidence establishes that the subject property is undervalued and an increase in the assessment is warranted on the best market value evidence in the record.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables, each of which sold in 2022, dates more distant in time to the valuation date at issue and sales that are older than other comparable sales evidence in the record, which is more proximate to the January 1, 2024 valuation date. The Board has given reduced weight to board of review comparables #2, #3 and #4, due to significant differences in dwelling sizes of more than 14% when compared to the subject dwelling when other comparable sales in the record are more similar in the dwelling size to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #5 and #6, which sold most proximate in time to the assessment date at issue of January 1, 2024, and are each similar to the subject in location, age, dwelling size, and some features. These comparables necessitate varying adjustments for differences in bathroom count when compared to the subject in order to make them more equivalent to the subject. Each comparable also differs in basement size and finished basement area necessitating various adjustments for each characteristic. Two comparables necessitate downward adjustments to account for larger garage sizes when compared to the subject. Additionally, the comparables differ in site size when compared to the subject suggesting adjustments would also be necessary for this difference. Nevertheless, these three comparables sold from May 2023 to August 2024 for prices ranging from \$657,000 to \$850,000 or from \$204.04 to \$268.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$644,254 or \$189.21 per square foot of living area, including land, which is below the range of the best comparable sales in the record both in terms of overall value and on a per-square-foot of living area basis, including land. Based on this evidence and after considering appropriate adjustments for differences when compared to the subject, the Board finds the appellant's request for a reduction in the subject's assessment is not justified.

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<sup>2</sup> Although the board of review wrote that it was seeking an increase to an "assessment to 666,038 AV" this appears to be an error as that proposed assessment would reflect a market value of \$1,998,314, including land, which has no support in this record.

On the other hand, the board of review's request for an increase in the subject's assessment is found to be meritorious by the Property Tax Appeal Board based upon the recent sales evidence outlined above. The subject property appears to be undervalued based on this record and the facts of the recent market sales provided herein of highly similar properties to the subject justifies raising the subject's assessment to reflect a market value of approximately \$666,000 or \$195.60 per square foot of living area, including land. This increase will place the subject within the range of the best sales comparables in terms of overall market value, but still below the best sales evidence on a per-square-foot of living area basis, including land.

Based on the market value evidence of record, the Property Tax Appeal Board finds an increase in the subject's assessment is warranted for tax year 2024.

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: \_\_\_\_\_

October 21, 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

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