



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Danuta Bruce-Sieprawski

DOCKET NO.: 24-01813.001-R-1

PARCEL NO.: 15-08-207-025

The parties of record before the Property Tax Appeal Board are Danuta Bruce-Sieprawski, 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:

<b>LAND:</b>	\$27,016
<b>IMPR.:</b>	\$79,027
<b>TOTAL:</b>	\$106,043

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 one-story dwelling of frame exterior construction with 1,358 square feet of living area. The dwelling was constructed in 1976 and is approximately 48 years old. Features of the home include 2 bathrooms, central air conditioning, and a 528 square foot garage. The property has a 10,746 square foot site and is located in Vernon Hills, Vernon 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, none of which are located in the same neighborhood code as the subject. The comparables are from .54 to .63 of a mile from the subject. The parcels range in size from 8,400 to 22,200 square feet of land area which are each improved with a one-story dwelling of frame exterior construction. The dwellings are either 53 or 63 years old and contain either 1,226 or 1,326 square feet of living area. Each comparable has

1 or 2 bathrooms and central air conditioning. Comparable #4 has a fireplace and four comparables each have a garage ranging in size from 440 to 572 square feet of building area. The comparables sold from January to October 2023 for prices ranging from \$260,000 to \$303,777 or from \$196.08 to \$247.78 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$83,735 which reflects a market value of \$251,230 or \$185.00 per square foot of living area, including land, 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 \$106,043. The subject's assessment reflects a market value of \$318,161 or \$234.29 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located in the same neighborhood code and within .63 of a mile from the subject. The parcels contain 6,600 and 7,635 square feet of land area and are each improved with one-story dwellings of frame exterior construction. The dwellings are 41 and 43 years old and contain 777 and 1,004 square feet of living area. Features of the homes include a bathroom, central air conditioning, a fireplace, and either a 380 or a 462 square foot garage. The comparables sold in November 2022 and November 2024 for prices of \$225,000 and \$328,500 or for \$289.58 and \$327.19 per square foot of living area, 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 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 a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2, due to differences of approximately 26% and 42% in dwelling size, when compared to the subject dwelling.

While none of the comparables are particularly similar to the subject, the Board finds the best market value evidence in the record consists of the appellant's comparables, despite differences in location and age. These properties necessitate upward adjustments for their older ages as

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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 Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

compared to the 48-year-old subject dwelling. Four comparables need upward adjustments for inferior bathroom count when compared to the subject's 2 bathrooms. Comparable #3 needs a downward adjustment for its fireplace feature, which is not a feature of the subject. The best comparables also should be adjusted for differences in garage capacity when compared to the subject. These best comparables sold from January to October 2023 for prices ranging from \$260,000 to \$303,777 or from \$196.08 to \$247.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$318,161 or \$234.29 per square foot of living area, including land, which is above the range of the best comparable sales in this record in terms of overall value and within the range on a per-square-foot of living area basis. The Board finds the subject's higher overall value is logical given the subject's newer age when compared to the five best comparable sales in the record along with the fact that the subject dwelling is larger than each of these best comparables.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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: \_\_\_\_\_

C E R T I F I C A T I O N

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:

January 20, 2026



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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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**APPELLANT**

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