



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

APPELLANT: Ninab Maradkel
DOCKET NO.: 24-02159.001-R-1
PARCEL NO.: 15-06-413-016

The parties of record before the Property Tax Appeal Board are Ninab Maradkel, the appellant; 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: \$31,363
IMPR.: \$99,531
TOTAL: \$130,894

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 1,798 square feet of living area. The dwelling was constructed in 1991. Features of the home include a partially finished basement, central air conditioning, a fireplace, 2 ½ bathrooms and a 420 square foot garage. The property has a 14,847 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the bases of the appeal. In support of these arguments the appellant submitted information on four equity comparables located within the subject's assessment neighborhood and within .31 of a mile from the subject. The comparables all consist of a two-story frame dwelling built from 1989 to 1991. All comparables possess central air conditioning, 2 ½ bathrooms, a 420 square foot garage and living areas of either 1,798 or 1,910 square feet. Three of the four comparables have basements, one of which is partially finished. Three comparables

each have one fireplace. The comparables have parcels ranging from 11,029 to 18,382 square feet of land area, with land assessments ranging from \$24,455 to \$37,497 or from \$1.35 to \$3.40 per square foot of land area. The comparables have improvement assessments ranging from \$87,798 to \$100,807, or from \$48.83 to \$53.52 per square feet of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$25,090 or \$1.69 per square foot of land area and the improvement assessment to be reduced to \$94,436 or \$52.52 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 \$130,894. The subject property has a land assessment of \$31,363 or \$2.11 per square feet of land area and an improvement assessment of \$99,531 or \$55.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code and within .3 of a mile from the subject, with one being the next sequential address. The comparables consist of two-story frame dwellings built in 1990 or 1991. Each comparable has central air conditioning, 2 ½ bathrooms, a 420 square foot garage, 1,798 square feet of living area, a fireplace and a partially finished basement. The parcels range from 7,524 to 9,757 square feet of land area. The comparables have land assessments ranging from \$27,985 to \$34,946 or from \$2.87 to \$4.63 per square foot of land area and improvement assessments ranging from \$100,141 to \$101,295 or from \$55.70 to \$56.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board.

With respect to the land assessment, the Board finds that each comparable in the record is located within the subject's assessment neighborhood code and .31 of a mile from the subject. The Board gives reduced weight to the board of review's comparables #1-3, due to substantial differences in site size. The Board finds that the best evidence of land assessment equity to be the appellant's comparables #1-4, which are similar in size, and location. The land assessments range from \$24,455 to \$37,497 or from \$1.35 to \$3.40 per square feet of land area. The subject's land assessment is \$31,363 or \$2.11 square feet of land area, which falls within the range established by the best land comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for any differences from the subject's

land site, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified

With respect to the improvement assessment, the parties submitted the same seven comparables that were submitted for the land assessment analysis. The Board gives reduced weight to the appellant's comparables #1, #2 and #4 due to differences from the subject in the foundation type or basement finish. The Board finds that the best evidence of improvement assessment equity to be the appellant's #3 comparable along with the board of review's comparables, which are similar or identical to the subject in design, age, dwelling size, bathrooms, fireplace and foundation. These best comparables have improvement assessments that range from \$96,225 to \$101,295 or from \$53.52 to \$56.34 per square foot of living area. The subject's improvement assessment of \$99,531 or \$55.36 per square foot, falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence 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

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 17, 2026



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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