



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

APPELLANT: Leonard & Robin Dufkis  
DOCKET NO.: 24-02776.001-R-1  
PARCEL NO.: 09-34-202-025

The parties of record before the Property Tax Appeal Board are Leonard & Robin Dufkis, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$32,459  
**IMPR.:** \$125,680  
**TOTAL:** \$158,139

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 wood exterior construction with 2,296 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998 and is approximately 26 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, one bathroom, wood deck and a 682 square foot garage. The property has a 20,355 square foot site and is located in Wauconda, Township of Wauconda Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located within the subject's assessment neighborhood and within .18 of a mile from

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<sup>1</sup> The Board finds that the best description of the subject property is in the property record card which was submitted by the board of review, unrefuted by appellants.

the subject. The comparables are improved with one-story dwellings of vinyl and wood exterior construction, ranging in size from 2,018 to 2,191 square feet of living area. The comparables were constructed from 1995 to 1997 and are approximately 27 to 29 years old. Each comparable has a basement, 2 bathrooms, central air conditioning, and a garage ranging in size from 525 to 780 square feet in building area. Three comparables have one or two fireplaces. The comparables have improvement assessments that range from \$104,241 to \$111,909 or from \$48.27 to \$52.78 per square feet of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to 113,055 or \$49.24 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 \$158,139. The subject property has an improvement assessment of \$125,680 or \$54.74 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 subject's assessment neighborhood and within 1,475 feet or .28 of a mile from subject. The comparables are improved with one-story dwellings of brick or vinyl exterior construction ranging in size from 2,203 to 2,299 square feet of living area. The comparables are approximately 27 to 29 years old. Each comparable has a full basement with finished area, 3 bathrooms, central air conditioning, two fireplaces, a wood deck, and a garage ranging in size from 441 to 752 square feet in building area. The comparables have improvement assessments that range from \$120,145 to \$127,133 or \$55.30 to \$56.87 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel contends that only above ground living area AGLA should be considered when determining property value and that no property should be assessed higher than another similar property within the same geographic area. Counsel further argues that the board of review's decision not to submit written comments or objections regarding the appellants' comparables amounts to an admission that the comparables are similar properties within the subject's neighborhood for purposes of an equity assessment analysis, then summarizes the appellants' comparables. Lastly, counsel asserts that two of the three board of review's comparables are not comparable due to having smaller garages than the subject.

### **Conclusion of Law**

The taxpayers contend 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.

As an initial matter, the Board finds the appellants' counsel's argument that only above ground living area AGLA should be considered in determining uniformity to be without merit as all improvements and their respective assessments are to be considered in order to determine the degree of comparability with possible adjustments needed to the properties to make them more equivalent to the subject property. Additionally, the Board finds that the board of review, in response to appellants' appeal petition, timely submitted its Board of Review Notes on Appeal, the property record card of the subject property and all supporting written and documentary evidence as per 86 Ill.Admin.Code §1910.40. Therefore, the Board finds the appellants' counsel's argument that the board of review failed to respond or object to appellants' comparables to be without merit as well.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellants' comparables for lack of a basement finished area, a feature of the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are most similar to the subject in age, dwelling size, location, and finished basement area. However, the comparables have varying degrees of similarity to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$120,145 to \$127,133 or from \$55.30 to \$56.87 per square foot of living area. The subject's improvement assessment of \$125,680 or \$54.74 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but below the range on a per square foot of living area basis. 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 with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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:

April 21, 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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