FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Linda Marszalek
DOCKET NO.: 25-01090.001-R-1
PARCEL NO.: 10-25-210-009

The parties of record before the Property Tax Appeal Board are Linda Marszalek, 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:

LAND:	$18,107
IMPR.:	$83,221
TOTAL:	$101,328

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 2025 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 siding exterior construction with 1,595 square feet of living area. The dwelling was built in 1955 and is approximately 70 years old. Features of the property include a crawl space foundation,[1] central air conditioning, two bathrooms and a garage with 660 square feet of building area. The property has an approximately 8,350 square foot site and is located in Mundelein, Fremont 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 that have the same assessment neighborhood code as the subject and are located from approximately .17 to .46 of a mile from the subject property. The comparables have sites that range in size from approximately 7,275 to

[1] The subject's property record card disclosed the subject dwelling has a crawl space foundation, which was not refuted by the appellant.

8,398 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,306 to 1,860 square feet of living area. The dwellings are from 68 to 74 year old. Each comparable has one or two bathrooms and a garage ranging in size from 280 to 624 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The comparables sold from February 2023 to June 2025 for prices ranging from $220,000 to $304,000 or from $163.44 to $168.45 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $89,311, which would reflect a market value of $267,960 or $168.00 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 $101,328. The subject's assessment reflects a market value of $304,014 or $190.60 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located from approximately .10 to .62 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,750 to 11,160 square feet of land area. The comparables are improved with one-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,215 to 1,388 square feet of living area. The dwellings are from 65 to 70 years old. The comparables each have one, one and one-half or two bathrooms and a garage ranging in size from 210 to 484 square feet of building area. Three comparables have central air conditioning. Comparable #3 has a fireplace. The comparables sold from October 2024 to April 2025 for prices ranging from $285,000 to $295,000 or from $205.33 to $238.68 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 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #2 due to their lack of central air conditioning, a feature of the subject or they have sale dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record. The Board has also given less weight to board of review comparable #4 due to the dwelling being 24% smaller than the subject, less similar to the subject than other comparables in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #3, which sold more proximate to the January 1, 2025 assessment date and are relatively similar to

the subject in location, design and age. However, the Board finds each dwelling is either 13% or 17% smaller than the subject, has one less bathroom and a smaller garage, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #3 has a larger site size and a fireplace, suggesting downward adjustments for these differences would be necessary. Nevertheless, these two comparables sold in October 2024 and April 2025 for prices of $285,000 and $295,000 or for $205.33 and $223.15 per square foot of living area, including land. The subject's assessment reflects a market value of $304,014 or $190.60 per square foot of living area, including land, which falls above the two best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot of living area basis. The subject’s higher overall market value appears to be logical given the subject’s superior dwelling size and features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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: November 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 9-215 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

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