



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

APPELLANT: Val Maxwell  
DOCKET NO.: 16-03324.001-R-1  
PARCEL NO.: 10-22-104-001

The parties of record before the Property Tax Appeal Board are Val Maxwell, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$37,967  
**IMPR.:** \$145,929  
**TOTAL:** \$183,896

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 2016 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 is improved with a 1-1/4-story single-family dwelling of brick exterior construction. The dwelling was constructed in 2006 and contains 2,842 square feet of living area. Features of the home include a full finished basement, central air-conditioning, a fireplace and a 941-square foot attached garage. The dwelling is situated on a 11,761-square foot golf course lot and is located in Mundelein, Freemont 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 from .03 to .19 of a mile from the subject and all having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of wood siding or brick exterior construction. They are situated on sites containing 11,761 or 13,068 square feet of land area, only one of which is a golf course lot. The dwellings were built in 1998 or 2002 and range in size from 2,832 to 3,701

square feet of living area. The comparables have full unfinished basements, central air conditioning, one or two fireplaces, and garages ranging in size from 556 to 799 square feet of building area. The comparables sold in September 2015 or March 2016 for prices ranging from \$445,000 to \$535,000 or from \$136.45 to \$165.99 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$165,767 reflecting a market value of approximately \$497,301 or \$174.98 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,896. The subject's assessment reflects a market value of \$554,572 or \$195.13 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .185 to .712 of a mile of the subject and all having the same neighborhood code as the subject. The comparables consist of one, one-story and two, two-story single-family dwellings of brick or Dry-vit exterior construction. The dwellings are situated on sites ranging from 10,018 to 23,958 square feet of land area, two of which are golf course lots. The homes were built from 1994 to 2002 and range in size from 2,768 to 3,375 square feet of living area. The comparables have full finished basements, central air conditioning, one fireplace, and garages ranging in size from 580 to 854 square feet of building area. The comparables sold from January 2014 to August 2016 for prices ranging from \$575,000 to \$685,000 or from \$174.81 to \$247.47 per square foot of living area, including land.

The board of review also submitted a copy of a decision rendered by the Property Tax Appeal Board for the prior tax year under Docket No. 15-03096.001-R-1. In that appeal, the Board the Board reduced the subject's assessment to \$172,397. In a brief submitted with its Notes on Appeal, the board of review argued that since 2015 was the beginning of the most recent general assessment cycle, the prior year's decision should be carried forward subject only to the equalization factor of 1.0667. The board of review also submitted a copy of a PTAX-203 showing that appellant sold the subject property in September 2016 for \$600,000. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

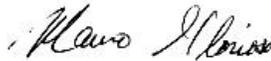
The Board finds that the Property Tax Appeal Board issued a decision in docket 15-03096.001-R-1 reducing the subject's 2015 assessment. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appeal shows the subject property as the appellant's address indicating that it was owner-occupied. The record contains no evidence indicating that prior to the January 2016 assessment date and subsequent to the Board's decision the subject property had sold in an arm's length transaction or that the assessment year in question is in a different general assessment period. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision shall be carried forward to the subsequent year subject only to equalization. For these reasons, the Property Tax Appeal Board finds that 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: \_\_\_\_\_

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: February 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Val Maxwell, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085