



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

APPELLANT: Lee Graber  
DOCKET NO.: 16-03803.001-R-1  
PARCEL NO.: 10-34-200-039

The parties of record before the Property Tax Appeal Board are Lee Graber, 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:** \$96,445  
**IMPR.:** \$129,843  
**TOTAL:** \$226,288

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 one-story dwelling with a wood siding exterior containing 2,752 square feet of living area. The dwelling was built in 1999. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage with 814 square feet of building area. The property has a 102,366 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 improved with two, 1-story dwellings and one, 1.5-story dwelling of brick or wood siding exterior construction that range in size from 3,119 to 3,362 square feet of living area. Each comparable has a basement with finished area, central air conditioning, two fireplaces and an attached garage ranging in size from 723 to 896 square feet of building area. These properties have sites ranging in size from 53,929 to 99,629

square feet of land area and are located from 1.68 to 3.25 miles from the subject property. The sales occurred from May 2014 to September 2014 for prices ranging from \$500,000 to \$645,000 or from \$160.31 to \$191.85 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$206,379.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,288. The subject's assessment reflects a market value of \$682,413 or \$247.97 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 four comparable sales improved with three, 1-story dwellings and one, 2-story dwelling that range in size from 2,973 to 5,284 square feet of living area. The dwellings were built from 1982 to 2008. Each home has a basement with three having finished area, central air conditioning, and one or two fireplaces. Each comparable has an attached garage ranging in size from 803 to 907 square feet of building area and comparable #1 has an additional detached garage with 748 square feet of building area. The comparables have sites ranging in size from 59,272 to 133,293 square feet of land area and are located from .22 to .61 miles from the subject property. The sales occurred from June 2013 to October 2015 for prices ranging from \$646,000 to \$1,299,900 or from \$212.99 to \$276.73 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 Board gives less weight to the comparable sales provided by the appellant based on their distant location with reference to the subject property and the fact that comparable #2 is of a different 1.5-story style than the subject's 1-story dwelling. The Board gives less weight to board of review comparable #4 due to its 2-story design while the subject property is improved with a one-story dwelling that is significantly smaller. The Board finds the best evidence of market value to be board of review comparable sales #1 through #3. These comparables are similar to the subject in style and more similar in location to the subject property than are the sales provided by the appellant. Comparable sale #1 is somewhat dated with reference to the assessment date at issue but will be given some weight. These three comparables sold for prices ranging from \$646,000 to \$950,000 or from \$212.99 to \$276.73 per square foot of living area, including land. Comparable #2 sold most proximate in time to the assessment date for a price of \$950,000 or \$276.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$682,413 or \$247.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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.

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Chairman





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Member

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Member





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Member

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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: November 19, 2019



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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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COUNTY

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