



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

APPELLANT: Daniel & Paulette Muller  
DOCKET NO.: 17-02391.001-R-1  
PARCEL NO.: 15-04-303-100

The parties of record before the Property Tax Appeal Board are Daniel & Paulette Muller, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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 not warranted. The correct assessed valuation of the property is:

**LAND:** \$34,126  
**IMPR.:** \$153,949  
**TOTAL:** \$188,075

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 2,684 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has a 11,453 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located in the subject's subdivision and within 0.50 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame construction and were built between 1989 and 1991. Each comparable has a basement with finished area, central air conditioning, a fireplace, and garages that range in size from 441 to 770 square feet of building area. The dwellings contain 2,884 or

3,044 square feet of living area and have sites ranging in size from 12,019 to 16,261 square feet of land area. The comparables sold from February 2016 to April 2016 for prices ranging from \$517,500 to \$555,000 or \$170.01 to \$192.44 price per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$163,619.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,075. The subject's assessment reflects a market value of \$567,345 or \$211.38 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located in the subject's subdivision and within 0.50 of a mile from the subject property. The comparables are improved with two-story single family dwellings of frame construction and were built between 1989 and 1991. Each comparable has a basement with finished area, central air conditioning, a fireplace, and garage that range in size from 441 to 690 square feet in building area. The dwellings range in size from 2,662 to 2,783 square feet of living area and have sites that range in size from 11,985 to 19,371 square feet of land area. The comparables sold from July 2016 to June 2018 for prices ranging from \$542,000 to \$595,000 or from \$202.38 to \$222.85 per square foot of living area, land included. Based on this evidence, the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 11 comparable sales for the Board's consideration. The Board gave minimal weight to the board of review comparable sales #2, #4 and #6. These sales occurred well past the subject's January 1, 2017 assessment date to be considered indicative of market value.

The Board finds the best evidence of market value to be appellants' three comparable sales and the board of review comparable sales #1, #3, #5, #7 and #8. These comparables are more similar to the subject in location, land area, design, age, dwelling size and features. These most similar comparables sold for prices ranging from \$170.01 to \$217.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$567,345 or \$211.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence the Board finds no reduction in the subject's assessment is 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, 2020



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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