



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

APPELLANT: Mark McNulty  
DOCKET NO.: 17-02825.001-R-1  
PARCEL NO.: 06-03-305-019

The parties of record before the Property Tax Appeal Board are Mark McNulty, 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:** \$17,500  
**IMPR.:** \$90,823  
**TOTAL:** \$108,323

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 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 wood siding and face brick exterior construction with 3,132 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 480 square foot attached garage. The property has a 12,197 square foot site and is located in Lake Villa, Vernon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .23 of a mile from the subject. The comparables are situated on sites ranging in size from 8,712 to 11,761 square feet of land area and are improved with two-story dwellings of wood siding or wood siding and face brick exterior construction that were built from 1999 to 2002. The dwellings range in size from 2,615 to 2,810 square feet of

living area. Each comparable has a full basement with one having finished area; central air conditioning; one fireplace and a garage ranging in size from 496 to 612 square feet of building area. The comparables sold from May 2016 to May 2017 for prices ranging from \$235,000 to \$293,000 or from \$89.56 to \$104.27 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,323. The subject's assessment reflects an estimated market value of \$326,766 or \$104.33 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .16 of a mile from the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The three comparables are situated on sites with either 10,454 or 11,326 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built in 1999 or 2000. The dwellings range in size from 2,634 to 2,810 square feet of living area. The comparables each have a full basement with one having finished area; central air conditioning; one fireplace and a garage that ranges in size from 496 to 640 square feet of building area. The comparables sold from June 2015 to May 2016 for prices ranging from \$287,500 to \$300,000 or from \$104.27 to \$111.82 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 five comparable sales for the Board's consideration which includes the parties' common comparable. The Board gave less weight to board of review comparable sale #3 which sold in 2015, not as proximate in time to the January 1, 2017 assessment date as other sales in the record.

The Board gave most weight to the appellant's comparables along with the board of review comparables #1 and #2 which includes the parties' common comparable. These comparables are similar to the subject in location, design, age and some features. However, all comparables need adjusted upward for their smaller dwelling size and three comparables for their lack of finished basement when compared to the subject. The comparables sold from May 2016 to May 2017 for prices ranging from \$235,000 to \$293,000 or from \$89.56 to \$109.15 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$326,766 or \$104.33 per square foot of living area including land, which falls above the range on overall value and within the range on a per square foot basis established by the best comparable sales in the record but justified considering the subject's larger dwelling size. After considering

adjustments to the comparables for differences such as dwelling size and finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: June 16, 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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