



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

APPELLANT: Mark San Hamel  
DOCKET NO.: 19-02615.001-R-1  
PARCEL NO.: 15-32-401-012

The parties of record before the Property Tax Appeal Board are Mark San Hamel, the appellant 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:** \$49,124  
**IMPR.:** \$119,911  
**TOTAL:** \$169,035

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 2019 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 vinyl siding and brick exterior construction with 2,388 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage with 420 square feet of building area. The property has an approximately 11,203 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$425,300 as of November 20, 2017. The appraisal was prepared by Terry Hillerich, a Certified Residential

---

<sup>1</sup> The appellant's appraiser and the board of review differ slightly as to the subject's site size, dwelling size and garage size. The Board finds the best evidence of the subject's size is in the property record card supplied by the board of review.

Real Estate Appraiser. The purpose of the appraisal was to estimate fair market value of the subject property for a refinance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used four comparables sales and two listings described as two-story traditional dwellings that range in size from 2,090 to 2,938 square feet of living area. The comparables range in age from 30 to 48 years old. The appraiser indicated that five comparables each have a basement with finished area, each comparable has central air conditioning and a two-car garage, and four comparables each have a fireplace. The comparables are located from .13 of a mile to 1.31 miles from the subject property with sites that range in size from 6,504 to 11,170 square feet of land area. Comparables #1 through #4 sold in June and July 2017 for prices ranging from \$380,000 to \$437,500 or from \$171.79 to \$203.65 per square foot of living area, including land. Comparables #5 and #6 are listed for \$525,000 and \$475,000 or \$178.69 and \$187.01 per square foot of living area, including land, respectively. The appraiser adjusted the comparables for differences from the subject property to arrive at adjusted prices ranging from \$393,700 to \$452,115. Based on these sales and listings the appraiser arrived at an estimated market value of \$425,300 as of November 20, 2017. Based on this evidence, the appellant requested the subject's assessment be reduced to \$141,767 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,035. The subject's assessment reflects a market value of \$513,940 or \$215.22 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a copy of the subject's property record and a grid analysis of the subject and four comparable sales located within the subject's neighborhood code and from .04 to .18 of a mile from the subject property. The comparables have sites that range in size from 8,750 to 9,871 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,080 to 2,389 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning and a garage ranging in size from 416 to 483 square feet of building area. Two comparables each have a fireplace. The sales occurred from February 2018 to August 2019 for prices ranging from \$465,000 to \$480,000 or from \$194.72 to \$230.77 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 appellant submitted an appraisal estimating the subject property had an estimated market value of \$425,300 as of November 20, 2017 and the board of review submitted four comparable sales to support their respective positions.

As to the appellant's appraisal, the Board gave little weight to the appraisal report. The effective date of the appraisal was 13 months prior to the subject's January 1, 2019 assessment date. Moreover, the comparable sales contained within the appraisal occurred in 2017, which are dated and less indicative of market value as of the assessment date at issue. Two of the comparables selected by the appellant's appraiser have considerably older dwellings than the subject, one comparable is located more than one mile from the subject and one comparable has a considerably larger dwelling size when compared to the subject. These factors undermine the credibility of the appraiser's final value conclusion.

The Board finds the best evidence of market value to be the four comparables submitted by the board of review. These comparables sold proximate in time to the assessment date at issue and are most similar to the subject in location, dwelling size, design, age and features. The Board recognizes that the subject's site size is superior to each of the comparables; the subject's dwelling size is superior to comparables #1 and #2; and the subject's finished basement is superior to comparables #3 and #4, suggesting upward adjustments would be warranted for these superior features to make the comparables more equivalent to the subject. The properties sold from February 2018 to August 2019 for prices ranging from \$465,000 to \$480,000 or from \$194.72 to \$230.77 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$513,940 or \$215.22 per square foot of living area including land, which is above the overall price range but within the range on a price per square foot basis as established by the most similar comparable sales contained in the record. The subject's higher overall value appears to be justified given its superior site size, dwelling size and/or finished basement. After considering any necessary adjustments to the comparables for differences 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:

May 18, 2021



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

Mark San Hamel  
413 Chateau Drive  
Buffalo Grove, IL 60089

COUNTY

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