



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

APPELLANT: Elizabeth Markiewicz
DOCKET NO.: 19-02892.001-R-1
PARCEL NO.: 10-27-303-009

The parties of record before the Property Tax Appeal Board are Elizabeth Markiewicz, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$32,332
IMPR.: \$150,589
TOTAL: \$182,921

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 brick exterior construction with 4,147 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and a garage with 906 square feet of building area. The property has a 43,570 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 four comparable sales, with one property located within the same neighborhood code as the subject. The comparables have sites that range in size from 40,070 to 49,280 square feet of land area. The comparables are improved with one story or two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 4,062 to 4,931 square feet of living area. The dwellings were built from 1988 to 1996.

Each comparable has a basement, two of which have recreation rooms. The comparables each have central air conditioning, one to three fireplaces and a garage that ranges in size from 794 to 888 square feet of building area. The properties sold from May 2018 to March 2019 for prices ranging from \$415,000 to \$535,000 or from \$84.16 to \$127.23 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$165,863.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,921. The subject's assessment reflects a market value of \$556,160 or \$134.11 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 information on four comparable sales and one active listing, with two properties located in the same neighborhood code as the subject property. The comparables have sites that range in size from 40,080 to 75,320 square feet of land area. The comparables are improved with one-story or two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,457 to 4,674 square feet of living area. The dwellings were built from 1994 to 2004. Each comparable has a basement, two of which have recreation rooms. The comparables each have central air conditioning, one fireplace and a garage that ranges in size from 774 to 1,152 square feet of building area. One comparable has an inground swimming pool. Comparables #1 through #4 sold from May 2017 to January 2019 for prices ranging from \$495,000 to \$655,000 or from \$119.81 to \$180.79 per square foot of living area, including land. The board of review provided a copy of the Multiple Listing Service sheet associated with comparable #5 which depicts the property was listed in June 2020 for a price of \$659,000 or \$151.32 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 eight suggested comparable sales and one active listing to support their respective positions before the Property Tax Appeal Board. The Board finds neither party submitted comparables that were truly similar to the subject due to differences in location, dwelling size, design and/or date of sale. Nevertheless, the Board gives less weight to appellant's comparables #1, #2 and #4, as comparable #1 has a substantially larger dwelling size than the subject and comparables #2 and #4 are dissimilar one-story dwellings in contrast to the subject's two-story dwelling. The Board gives reduced weight to board of review comparables #1, #3 and #4, as comparable #1 sold in 2017 which is less proximate in time to the assessment date at issue than the other comparable sales in the record; comparable #3 has a considerably

smaller dwelling size when compared to the subject; and comparable #4 has an inground swimming pool, not a feature the subject enjoys. The Board has given no weight to board of review comparable #5 as it has not sold, along with the fact the active listing is as of June 2020, which is 18 months after the January 1, 2019 assessment date and the dwelling is a dissimilar one-story design.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sale #2. These comparables have varying degrees of similarity when compared to the subject in dwelling size, design, age and features. The comparables sold in May 2018 and January 2019 for prices of \$514,000 and \$560,000 or \$124.30 and \$119.81 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$556,160 or \$134.11 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but above the comparables on a price per square foot basis. However, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: September 21, 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

Elizabeth Markiewicz, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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