



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

APPELLANT: Kimberly Jackson  
DOCKET NO.: 19-02894.001-R-1  
PARCEL NO.: 10-25-427-038

The parties of record before the Property Tax Appeal Board are Kimberly Jackson, 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 ***a reduction*** 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:** \$13,256  
**IMPR.:** \$49,235  
**TOTAL:** \$62,491

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 wood siding exterior construction with 1,584 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace, a 288 square foot garage. The property is also improved with an inground swimming pool. The property has an 8,680 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 located within .45 of a mile from the subject property, two of which are located within the subject's neighborhood code as assigned by the local assessor. The comparables have sites that range in size from 6,250 to 13,950 square feet of land area. The comparables are improved with two-story dwellings of brick, vinyl siding or wood siding exterior construction ranging in size from 1,608 to 2,297 square feet of living

area. The dwellings were built from 1941 to 1972. One comparable has a crawl space foundation and two comparables have basements, one of which has a recreation room. Each comparable has central air conditioning and a garage with either 312 or 528 square feet of building area. One comparable has a fireplace. The comparables sold from April 2018 to September 2019 for prices ranging from \$150,000 to \$237,000 or from \$89.29 to \$111.94 per square foot of living area, including land. As part of the submission, the appellant provided the Multiple Listing Service Sheet associated with the sale of comparable #3. Based on this evidence, the appellant requested the subject's assessment be reduced to \$61,660, which would reflect a market value of \$184,998 or \$116.79 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,959. The subject's assessment reflects a market value of \$221,827 or \$140.04 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, two of which are located within the subject's neighborhood code. Board of review comparable sale #4 is a duplicate of the appellant's comparable sale #2. The comparables have sites that range in size from 6,870 to 13,950 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior construction. The dwellings were built from 1960 to 1988. One comparable has a crawl space foundation and three comparables have basements, two of which have recreation rooms. Each comparable has central air conditioning and a garage that ranges in size from 440 to 528 square feet of building area. Three comparables each have one fireplace. The comparables sold from March 2017 to December 2019 for prices ranging from \$217,000 to \$237,000 or from \$90.12 to \$143.04 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration, as one comparable is common to both parties. The Board finds none of these comparables are truly similar to the subject due to significant differences in dwelling size, design, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparable #2 due to its smaller dwelling size and lack of a basement when compared to the subject dwelling with its finished basement and appellant's comparable #3 as its dwelling is considerably older than the subject dwelling. The Board gives reduced weight to the comparables submitted by the board of review which differ from the subject in dwelling size, design, age and/or foundation type. Furthermore,

the 2017 sale of board of review comparable #3 is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds based on this limited record that the best evidence of market value is appellant's comparable sale #1. The Board finds this comparable to be most similar to the subject in dwelling size and design. However, the Board finds this comparable does not have an inground swimming pool, a feature the subject enjoys. This comparable sold in April of 2018 for a price of \$180,000 or \$111.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$221,827 or \$140.04 per square foot of living area, including land, which is greater than the most similar comparable sale in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a 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: 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

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