



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

APPELLANT: Colleen Mueller
DOCKET NO.: 19-02895.001-R-1
PARCEL NO.: 02-36-101-080

The parties of record before the Property Tax Appeal Board are Colleen Mueller, 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: \$9,813
IMPR.: \$68,513
TOTAL: \$78,326

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 one-story dwelling of wood siding exterior construction with 2,301 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 506 square foot garage. The property has a 9,990 square foot site and is located in Lindenhurst, Lake Villa 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 located in Lindenhurst and from .05 to 1.88 miles from the subject, one of which is within the same assessment neighborhood as the subject. The comparables have sites that range in size from 3,050 to 10,110 square feet of land area. The comparables are improved with one-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,796 to 2,128 square feet of living area. The dwellings were

built from 1984 to 1998. Each comparable has a full basement, one of which has a recreation room. The comparables each have central air conditioning and a garage that ranges in size from 440 to 484 square feet of building area. Three comparables have either one or two fireplaces. The properties sold from October 2017 to July 2019 for prices ranging from \$170,000 to \$225,000 or from \$93.72 to \$105.73 per square foot of living area, including land. The appellant also disclosed that the subject property was purchased in May 2016 for a price of \$235,000 or \$102.13 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$78,326, which would reflect a market value of \$235,002 or \$102.13 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 \$91,252. The subject's assessment reflects a market value of \$277,446 or \$120.58 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 five comparable sales located in Lake Villa and from 2.32 to 4.45 miles from the subject property. The comparables have sites that range in size from 10,210 to 40,990 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,944 to 2,400 square feet of living area. The dwellings were built from 1989 to 2006. Each comparable has a full basement, two of which have recreation rooms. The comparables each have central air conditioning and a garage that ranges in size from 420 to 896 square feet of building area. Three comparables each have a fireplace. The properties sold from February 2017 to June 2019 for prices ranging from \$230,000 to \$375,000 or from \$115.69 to \$171.08 per square foot of living area, including land. The board of review reiterated that the subject was purchased in May 2016 for a price of \$235,000 or \$102.13 per square foot of living area, land included. 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #3 and #4 due to their newer ages when compared to the subject dwelling. The Board give reduced weight to the comparables provided by the board of review which are located more than 2 miles away from the subject when comparables closer in proximity were available. Furthermore, board of review comparables #1, #2, #4 and #5 have newer ages when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2. The Board finds these comparables are relatively similar to the subject in location, design, age and some features. However, both dwellings are smaller in size than the subject dwelling. These comparables sold in October 2017 and April 2018 for prices of \$170,000 and \$182,000 or for \$93.72 and \$101.34 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$277,446 or \$120.58 per square foot of living area, including land, which is greater than the most similar comparable sales in the record. 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 commensurate with the appellant's request is warranted.

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: November 16, 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

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