



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

APPELLANT: Heather Mandel  
DOCKET NO.: 19-03098.001-R-1  
PARCEL NO.: 15-24-206-025

The parties of record before the Property Tax Appeal Board are Heather Mandel, the appellant, by attorney Michael B. Andre of Eugene L. Griffin & Associates, Ltd. in Chicago; 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:** \$69,042  
**IMPR.:** \$147,344  
**TOTAL:** \$216,386

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 frame exterior construction with 2,593 square feet of living area.<sup>1</sup> The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning and a two-car garage with 625 square feet of building area.<sup>2</sup> The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size is found in the property record card provided by the board of review, which contained a schematic diagram and dimensions of the subject dwelling

<sup>2</sup> The appellant's appraiser reported that the subject dwelling has a basement with 60% finish and no fireplaces, which is supported by the photo addendum included in the appraisal report.

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 \$530,000 as of January 1, 2019. The appraisal was prepared by Gregory Nold, a Certified General Real Estate Appraiser with the MAI designation. The purpose of the appraisal was to estimate the market value of the subject property for an *ad valorem* assessment appeal. The property rights appraised were the fee simple interest with the client identified as Heather Mandel.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value considering five comparable sales. The comparables are located from .16 to .59 of a mile from the subject property with sites ranging in size from 19,602 to 22,651 square feet of land area. The comparables are improved with two-story dwellings of frame, masonry or masonry and frame exterior construction that range in size from 2,410 to 4,352 square feet of living area. The dwellings range in age from 45 to 49 years old. The appraiser reported that each comparable has a basement with finished area, central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables sold from February 2018 to February 2019 for prices ranging from \$453,000 to \$565,000 or from \$149.21 to \$181.02 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject in room count, gross living area, finished basement area, garage sizes and other features to arrive at adjusted prices ranging from \$486,000 to \$530,700. As a result, the appraiser arrived at an estimated market value for the subject of \$530,000 as of January 1, 2019.

Based on this evidence, the appellant requested an assessment of \$176,667 to reflect the appraised value at 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 \$216,386. The subject's assessment reflects a market value of \$657,908 or \$186.32 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 nine comparable sales, as board of review comparable #4 is a duplicate of its comparable #3. The comparables are located from .25 of a mile to 1.03 miles from the subject property and have sites that range in size from 15,682 to 26,136 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,008 to 3,811 square feet of living area. The dwellings were built from 1964 to 1980. Each comparable has a basement, seven of which have finished area. The comparables each have central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 720 square feet of building area. The comparables sold from February 2018 to December 2019 for prices ranging from \$570,000 to \$720,000 or from \$174.49 to \$206.84 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 appellant submitted an appraisal of the subject property with a final value conclusion of \$530,000 as of January 1, 2019, while the board of review submitted nine comparable sales to support their respective positions.

The Board gives little weight to the value conclusion in the appellant's appraisal report due to the appraiser's use of comparables #1, #2 and #5 which have considerably smaller dwelling sizes than the subject dwelling, when other comparables more similar in dwelling size were available and provided by the board of review. Furthermore, the Board finds it problematic that the appraiser did not provide a schematic drawing of the subject property to support the reported size of the dwelling. As a result, these factors undermine the credibility of the appraiser's final opinion of value.

The Board gives less weight to board of review comparables #2, #7, #9 and #10 which differ from the subject in age and/or dwelling size. The Board finds the best evidence of market value in the record to be board of review comparables #1, #3, #5, #6 and #8. These comparables are relatively similar to the subject in location, dwelling size, design and some features. However, all of the dwellings are somewhat older than the subject. The comparables sold from February 2018 to December 2019 for prices ranging from \$570,000 to \$670,000 or from \$178.09 to \$194.48 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$657,908 or \$186.32 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record and appears to be well supported given its newer age. 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: January 18, 2022



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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