



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

APPELLANT: Sharon M. Marconi
DOCKET NO.: 19-04138.001-R-1
PARCEL NO.: 10-15-303-106

The parties of record before the Property Tax Appeal Board are Sharon M. Marconi, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$28,183
IMPR.: \$121,913
TOTAL: \$150,096

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 duplex of brick exterior construction with 3,097 square feet of living area. The dwelling was built in 1994. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and a 565 square foot garage. The property has a 11,150 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 the same neighborhood code as the subject. The comparables are described as one-story duplexes of brick or brick and wood siding exterior construction ranging in size from 3,046 to 3,517 square feet of living area. The duplexes were constructed from 1993 to 1999. The comparables are reported to have basements with recreations rooms, central air conditioning and garages ranging in size from 565

to 631 square feet of building area. One comparable has a fireplace. The comparables sold from August 2017 to July 2018 for prices of \$415,000 and \$450,000 or from \$127.95 to \$136.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,096. The subject's assessment reflects an estimated market value of \$456,358 or \$147.35 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables are described as one-story duplexes of brick or brick and wood siding exterior construction ranging in size from 2,835 to 3,103 square feet of living area. The duplexes were constructed from 1992 to 1998. The comparables have basements with recreation rooms, central air conditioning, one or two fireplaces, and garages ranging in size from 440 to 591 square feet of building area. The comparables sold from \$475,000 to \$495,000 or from \$159.52 to \$169.31 per square foot of living area. 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 record contains six comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable sale #2 appellant's comparable #2 as it sold in August 2017 which is less proximate in time the January 1, 2019 assessment date as the other sales in the record.

The Board finds the best evidence of the market value to be the parties' remaining comparable sales. These five comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and most features. These comparables sold from April 2018 to September 2019 for prices ranging from \$415,000 to \$495,000 or from \$133.23 to \$169.31 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$456,358 or \$147.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best 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 no reduction in the subject's assessment 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: December 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

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