



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

APPELLANT: Colleen Liberacki  
DOCKET NO.: 19-05034.001-R-1  
PARCEL NO.: 10-34-200-036

The parties of record before the Property Tax Appeal Board are Colleen Liberacki, 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:** \$38,403  
**IMPR.:** \$100,132  
**TOTAL:** \$138,535

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 2-story dwelling of wood siding exterior construction with 2,875 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an attic with finished area, and a 1,036 square foot garage. The property has a 90,170 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. The comparables are located from 0.12 of a mile to 1.11 miles from the subject property and three comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 40,370 to 140,840 square feet of land area and are improved with 1-story or 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,250 to

4,135 square feet of living area. The dwellings were built from 1974 to 1996. Each home has a basement, three of which have finished area and one of which is a walkout basement. Other features of the homes include central air conditioning, one or two fireplaces, and a garage ranging in size from 672 to 925 square feet of building area. One home has an unfinished attic. The comparables sold from May to November 2018 for prices ranging from \$395,000 to \$605,000 or from \$110.37 to \$186.15 per square foot of living area, including land. 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 \$138,535. The subject's assessment reflects a market value of \$421,207 or \$146.51 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 two comparable sales where comparable #2 is the same property as the appellant's comparable #2. Comparable #1 is located 0.33 of a mile from the subject property and has a 84,250 square foot site that is improved with a 2-story home of wood siding exterior construction with 3,588 square feet of living area. The dwelling was built in 1875 and has an effective age of 1908. Other features of the home include an unfinished basement, central air conditioning, a fireplace, and a 640 square foot garage. Comparable #1 sold in August 2018 for a price of \$525,000 or \$146.32 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, due to significant differences from the subject in dwelling size or design.

The Board finds the best evidence of market value to be the appellant's comparable #1, the appellant's comparable #2/board of review's comparable #2, and the board of review's comparable #1, which have varying degrees of similarity to the subject. These most similar comparables sold from July to November 2018 for prices ranging from \$395,000 to \$525,000 or from \$110.37 to \$146.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,207 or \$146.51 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and slightly above the range on a price per square foot basis, which appears to be justified given the subject is a smaller home than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

September 20, 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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COUNTY

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