



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

APPELLANT: Kyle Mitchell  
DOCKET NO.: 19-05175.001-R-1  
PARCEL NO.: 07-30-312-010

The parties of record before the Property Tax Appeal Board are Kyle Mitchell, the appellant, 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:** \$ 9,334  
**IMPR.:** \$87,543  
**TOTAL:** \$96,877

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 2,210 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with a 1,031 square foot recreation room, central air conditioning, a fireplace and a 462 square foot garage. The property has an 8,100 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject and from nearby to 1.25 miles from the subject. The parcels range in size from 8,700 to 10,500 square feet of land area which are improved with two-story dwellings of wood siding exterior construction. The homes were built from 1977 to 2005 and range in size from 1,272 to 2,134 square feet of living area. Each comparable has a basement, four of which have recreation rooms ranging in size from 516 to 886 square feet. Features

include central air conditioning and a garage ranging in size from 400 to 790 square feet of building area. Four of the comparables each have a fireplace. The comparables sold from July 2016 to May 2018 for prices ranging from \$197,000 to \$293,000 or from \$133.52 to \$154.87 per square foot of living area, including land.

The appellant also included a brief/cover letter contending that the subject dwelling has been assigned a value that is \$55,600 more than the purchase of the property just over four years prior. As part of the petition, the appellant reported that the subject property was purchased in December 2015 for \$235,000 after the home had been advertised for a period of two months. The appellant asserts that few upgrades have been made to the home since purchase. Homes with larger values have been remodeled and/or are newer with updated interiors according to the appellant. In contrast, the appellant reports the subject dwelling has original kitchen cabinetry, original bathroom finishes and the fireplace is not operational due to necessary tuckpointing repairs that are required. The appellant asserts that the only upgrades to the subject have been new exterior light fixtures and changing of all the hardware within the home.

Based on this evidence, the appellant requested a reduced total assessment of \$85,001, which would reflect a market value of \$255,029 or \$115.40 per square foot of living area, including land, when applying 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 \$96,877. The subject's assessment reflects a market value of \$294,548 or \$133.28 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 a single sheet grid analysis reiterating each of the appellant's five comparable sales.

### **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 parties submitted five common comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are particularly similar to the subject other than in location, design and exterior construction. The comparables differ from the subject in age and dwelling size. Despite the lack of substantial similarity to the subject, the Board has given reduced weight to comparable sale #4 and #5 presented by the parties due to the significantly smaller dwelling sizes of these homes and that comparable #4 sold in 2016, a date most remote in time to the valuation date at issue of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 which are identical to board of review comparable sales #1, #2 and #3. These dwellings are either older and newer than the subject dwelling and each is somewhat smaller than the subject dwelling in living area square footage and basement size indicating adjustments would be necessary for these differences. Furthermore, each of these three comparables have smaller recreation room areas ranging from 516 to 886 square feet as compared to the subject's 1,031 square foot recreation room, which suggests upward adjustments would be necessary for the inferior recreation room size of these properties. The three most similar comparables sold from September to October 2017 for prices ranging from \$243,000 to \$293,000 or from \$133.52 to \$144.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$294,548 or \$133.28 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record in terms of overall value and just below the range on a square-foot basis. The Board finds the subject's slightly higher overall value based on these best comparable sales is logical given the subject's age, dwelling size, basement size and 1,031 square foot recreation room. Based on this evidence and after considering 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: June 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kyle Mitchell  
33246 N. Valley View Drive  
Grayslake, IL 60030

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085