



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

APPELLANT: Mihaela Matei
DOCKET NO.: 19-06757.001-R-1
PARCEL NO.: 10-27-402-005

The parties of record before the Property Tax Appeal Board are Mihaela Matei, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein, 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: \$30,908
IMPR.: \$107,266
TOTAL: \$138,174

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 stucco exterior construction with 3,084 square feet of living area. The dwelling was constructed in 1987 and is approximately 32 years old. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 720 square foot garage. The property has a 41,290 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 from .69 to 6.41-miles from the subject. The comparable parcels range in size from 7,200 to 101,060 square feet of land area improved with either 1-story, 1.5-story or 2-story dwellings of brick or wood siding exterior construction. The homes range in age from 62 to 76 years old and range in size from 2,442 to 3,495 square feet of living area. Comparables #1 and #2 each have basement, with finished area,

and comparable #3 has no basement. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 842 square feet of building area. The comparables sold from December 2017 to November 2019 for prices ranging from \$240,000 to \$430,000 or from \$98.28 to \$123.03 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$121,055 which would reflect a market value of \$363,201 or \$117.77 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 \$138,174. The subject's assessment reflects a market value of \$420,109 or \$136.22 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 response to the appellant's evidence, the board of review noted that appellant's comparable #1 sold in 2017 and that each of the three comparable dwellings were 30, 31 and 44 years older than the subject dwelling. Additionally, the board of review argued that appellant's comparable #3 has no basement area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located either in Mundelein or Hawthorn Woods. The comparable parcels range in size from 7,700 to 140,840 square feet of land area improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes were built from 1990 to 1996 and range in size from 2,227 to 3,658 square feet of living area. The comparables each have a basement, two of which have finished area. Features include central air conditioning, one to three fireplaces and a garage ranging in size from 576 to 828 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from March 2017 to September 2019 for prices ranging from \$355,000 to \$520,000 or from \$135.71 to \$161.49 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their significantly older ages than the subject dwelling. In addition, appellant's comparable #1 sold in December 2017 and board of review comparable #5 sold in March 2017 which are each dated sales for estimating the subject's market value as of January 1, 2019 and have both been given reduced weight by the Board for this reason. The Board has

given reduced weight to board of review comparable #3 and #4 due to substantially smaller dwelling size and pool amenity, respectively, which differ from the subject property.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2 which are each slightly newer and larger than the subject dwelling suggesting downward adjustments for these characteristics when compared to the subject. These most similar comparables sold in July 2018 for prices of \$480,000 and \$512,000 or for \$135.71 and \$139.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,109 or \$136.22 per square foot of living area, including land, which is below the best comparable sales in this record in terms of overall value and bracketed by the best comparables on a per-square-foot basis. 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

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