



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

APPELLANT: Judith Gaertner
DOCKET NO.: 19-06802.001-R-1
PARCEL NO.: 10-35-102-007

The parties of record before the Property Tax Appeal Board are Judith Gaertner, 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: \$38,041
IMPR.: \$112,580
TOTAL: \$150,621

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 dwelling of wood siding exterior construction with 2,492 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces and a 900 square foot garage. The property has an 80,510 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 8,260 to 11,084 feet from the subject property, two of which are within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 70,130 to 111,510 square feet of land area and are improved with one-story or split-level dwellings of frame exterior construction ranging in size from 2,092 to 2,809 square feet of living area. The dwellings were built from

1959 to 1987 with comparable #1 having a reported effective age of 1980. The appellant reported that one comparable has a crawl space foundation, one comparable has a basement with finished area and one comparable has a lower level with finished area. Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 672 to 1,296 square feet of building area. Comparable #2 has a frame utility shed. The properties sold from August 2017 to October 2018 for prices ranging from \$317,000 to \$415,000 or from \$147.74 to \$162.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$125,858, which would reflect a market value of \$377,612 or \$151.53 per square foot of living area, including land, when using 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 \$150,621. The subject's assessment reflects a market value of \$457,954 or \$183.77 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 four comparable sales. However, the board of review's comparable #3 is a duplicate of its comparable #2. The comparables are located in Mundelein, one of which is within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 68,820 to 90,170 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,911 to 3,250 square feet of living area. The dwellings were built in 1956 or 1974. The comparables each have a basement finished with a recreation room, central air conditioning, one or two fireplaces and a garage that ranges in size from 483 to 715 square feet of building area. The properties sold from June 2018 to May 2019 for prices ranging from \$435,000 to \$605,000 or from \$186.15 to \$261.57 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 record contains a total of six suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 as its sale occurred in 2017, which is dated and less likely to be indicative of the subject's market value as of January 1, 2019. The Board also gives less weight to the appellant's comparable #3 due to its older age and dissimilar design. The Board gives reduced weight to board of review comparables #1 and #2 due to differences from the subject in age and dwelling size, respectively.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #4. These two comparables are relatively similar to the subject in dwelling size, design, age and most features. The properties sold in May and November 2018 for prices of \$415,000 and \$520,000 or for \$147.74 and \$261.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$457,954 or \$183.77 per square foot of living area, including land, which falls between the two best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

April 19, 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

Judith Gaertner, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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