



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

APPELLANT: Mark & Linda Weidner
DOCKET NO.: 19-06836.001-R-1
PARCEL NO.: 10-13-306-010

The parties of record before the Property Tax Appeal Board are Mark & Linda Weidner, the appellants, 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 ***a reduction*** 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: \$20,813
IMPR.: \$96,289
TOTAL: \$117,102

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 vinyl siding exterior construction with 2,760 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 664 square foot garage. The property has a 10,020 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales with the same assessment neighborhood code as the subject and located from .37 to 1.14 miles from the subject property. The comparables have sites that range in size from 6,970 to 10,430 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,430 to 2,930 square feet of living area. The dwellings were built in 1994 or 1995. The

comparables each have a full basement, two of which are finished with recreation rooms. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 420 to 651 square feet of building area. The properties sold from April 2017 to August 2019 for prices ranging from \$282,000 to \$349,500 or from \$111.37 to \$124.08 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$108,834, which would reflect a market value of \$326,535 or \$118.31 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 \$124,103. The subject's assessment reflects a market value of \$377,327 or \$136.71 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 five comparable sales with the same assessment neighborhood code as the subject. The board of review's comparables #3 and #5 are duplicates of the appellants' comparables #4 and #1, respectively. The comparables have sites that range in size from 6,970 to 10,430 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,401 to 2,930 square feet of living area. The dwellings were built from 1995 to 1997. The comparables each have a basement, one of which is finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 670 square feet of building area. The properties sold from June 2018 to November 2019 for prices ranging from \$305,000 to \$350,000 or from \$119.28 to \$145.77 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested comparable sales for the Boards consideration, as two sales were common to both parties. The Board has given less weight to the appellants' comparables #2, #3 and #5 as these properties sold less proximate in time to the assessment date at issue than the remaining comparable sales in the record. The Board has given reduced weight to board of review comparable #1 as it has a basement recreation in contrast to the subject's unfinished basement. The Board also gives reduced weight to board of review comparable #4 as it appears to be an outlier given its sale price of \$145.77 per square foot of living area, including land, is considerably higher than any other comparable sale in the record.

The Board finds the best evidence of market value to be the parties' two common comparables and board of review comparable #2. These three comparables sold more proximate in time to the

assessment date at issue and are similar to the subject in location, dwelling size, design, age and most features. The properties sold from June 2018 to November 2019 for prices ranging from \$305,000 to \$349,500 or from \$119.28 to \$128.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$377,327 or \$136.71 per square foot of living area, including land, which is above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a 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:

May 17, 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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