



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

APPELLANT: Mark Mappa
DOCKET NO.: 19-06912.001-R-1
PARCEL NO.: 15-28-206-083

The parties of record before the Property Tax Appeal Board are Mark Mappa, 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 ***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: \$41,529
IMPR.: \$183,632
TOTAL: \$225,161

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 brick exterior construction with 3,689 square feet of living area. The dwelling was built in 2009. Features of the home include a full basement with a 1,684 square foot recreation room, central air conditioning, and an attached garage with 626 square feet of building area. The property has a 10,020 square foot site and is located in Buffalo Grove, Vernon 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 improved with two-story dwellings of brick or wood siding construction ranging in size from 2,924 to 3,741 square feet of living area. The homes were built from 1988 to 2009. Each comparable has a full basement with one having a recreation room, central air conditioning, and an attached garage ranging in size from 483 to 668 square feet of building area. Two comparables have one or two fireplaces. The comparables

have sites ranging in size from 9,150 to 10,380 square feet of land area and are located from 415 to 718 feet from the subject property. The sales occurred from August 2016 to September 2018 for prices ranging from \$530,000 to \$685,000 or from \$181.26 to \$187.50 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$225,161.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,604. The subject's assessment reflects a market value of \$725,461 or \$196.66 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 three comparable sales improved with two-story dwellings of brick or brick and wood siding construction ranging in size from 3,741 to 3,866 square feet of living area. The homes were built from 2006 to 2009. Each comparable has a full basement with one having a recreation room, central air conditioning, one fireplace and an attached garage ranging in size from 632 to 668 square feet of building area. The comparables have sites ranging in size from 10,020 to 13,500 square feet of land area and are located from 590 to 4,717 feet from the subject property. The sales occurred in June 2018 or June 2019 for prices ranging from \$630,000 to \$685,000 or from \$167.46 to \$183.11 per square foot of living area, including land. Board of review comparable #3 is the same property as appellant's comparable #1.

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 evidence in the record supports a reduction in the assessment.

The record contains five sales submitted by the parties, with one being a common comparable, each of which sold for a price lower than the market value reflected by the subject's assessment. Of these five sales, the Board gives most weight to appellant's comparable #1 and the comparables provided by the board of review, which includes the common sale. These most similar comparables sold for prices ranging from \$630,000 to \$685,000 or from \$167.46 to \$183.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,461 or \$196.66 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given appellant's comparable #2 as this property sold in August 2016, not as proximate in time to the assessment date at issue as the remaining sales in this record. The Board gives less weight to appellant's comparable #3 due to differences from the subject property in age and dwelling size. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

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

Mark Mappa, 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