



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

APPELLANT: Susan Nierman  
DOCKET NO.: 19-07829.001-R-1  
PARCEL NO.: 10-35-201-011

The parties of record before the Property Tax Appeal Board are Susan Nierman, 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:** \$31,994  
**IMPR.:** \$119,375  
**TOTAL:** \$151,369

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 1.5-story dwelling of wood siding exterior construction with 3,550 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 768 square foot garage. The property has a 42,740 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 four comparables with the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 40,070 to 45,910 square feet of land area and are improved with 1-story or 2-story dwellings of wood siding, brick, Dryvit, or stucco and wood siding exterior construction ranging in size from 3,756 to 4,135 square feet of living area. The dwellings were built from 1988 to 2004. The comparables have

basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 1,035 square feet of building area. The comparables sold from February 2018 to February 2019 for prices ranging from \$257,262 to \$514,000 or from \$63.21 to \$125.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,369. The subject's assessment reflects a market value of \$460,228 or \$129.64 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 rebuttal, the board of review asserted appellant's comparable #4 was a foreclosure sale and submitted a Multiple Listing Service Sheet associated with the sale that noted it sold "as is" and it was a bank owned property.

In support of the subject's assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 47,500 to 152,810 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,537 to 4,122 square feet of living area and were constructed from 1988 to 1996. The comparables have basements with three having finished area. Each comparable has central air conditioning, one to five fireplaces and a garage ranging in size from 672 to 1,017 square feet of building area. The comparables sold from July 2018 to September 2019 for prices ranging from \$480,000 to \$720,000 or from \$131.80 to \$174.67 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 due to their dissimilar style or age when compared to the subject and to appellant's comparable #3 which appears to be an outlier as it was a bank-owned property that sold considerably less than the other sales in the record. The Board also gives less weight to board of review comparables #1, #2 and #4 due to their significantly larger site sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #3 which overall are more similar to the subject in location, site size, age, style, and most features. However, both comparables have somewhat larger dwelling sizes and

superior finished basement area which suggests downward adjustments to make them more equivalent to the subject. These comparables sold in May 2018 and September 2019 for prices of \$514,000 and \$568,900 or \$124.30 to \$147.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$460,228 or \$129.64 per square foot of living area, including land which falls below the two best comparables in the record on overall market value and bracketed on price per square foot. Therefore, after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market as reflected by its assessment is supported. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment 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:

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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