



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

APPELLANT: Thomas & Patrisia Mallin
DOCKET NO.: 19-08423.001-R-1
PARCEL NO.: 06-23-305-011

The parties of record before the Property Tax Appeal Board are Thomas and Patrisia Mallin, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich, 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: \$12,877
IMPR.: \$71,781
TOTAL: \$84,658

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 is improved with a two-story dwelling of vinyl siding exterior construction with 2,344 square feet of living area. The dwelling was built in 1992. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property has a site with approximately 9,090 square feet of land area and is located in Grayslake, Avon 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 improved with two-story dwellings with vinyl siding exterior construction each containing 2,344 square feet of living area. The homes were built in 1993 or 1994. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage with 440 square feet of building area. The comparables have sites ranging in size from 6,534 to 9,374 square feet of land area and are

located within .26 of one mile from the subject property. These properties sold from February 2018 to October 2019 for prices ranging from \$243,500 to \$260,000 or from \$103.88 to \$110.92 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$84,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,991. The subject's assessment reflects a market value of \$270,572 or \$115.43 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 improved with two-story or one-story¹ dwellings with vinyl siding ranging in size from 2,194 to 2,558 square feet of living area. The homes were built from 1992 to 1997. Each comparable has a full or partial basement with four having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 400 to 693 square feet of building area. The comparables have sites ranging in size from 6,600 to 16,200 square feet of land area and are located from .05 to .62 of one mile from the subject property. These properties sold from April 2018 to November 2020 for prices ranging from \$299,000 to \$328,000 or from \$127.56 to \$141.67 per square foot of living area, including land.

In rebuttal the appellants' counsel critiqued the board of review comparables pointing out that two of the comparables sold in 2020 and identified the differing features of the comparables in relation to the subject property.

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 Board finds the best evidence of market value to be the comparable sales submitted by the appellants. These properties are more similar to the subject property in dwelling size and features than are the comparables provided by the board of review. These most similar comparables sold for prices ranging from \$243,500 to \$260,000 or from \$103.88 to \$110.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$270,572 or \$115.43 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gives less weight to the comparables provided by the board of review due to differences from the subject dwelling in size and/or features. The Board also gives less weight to board of review comparables #1 and #5 due

¹ The board of review described comparable #2 as being a one-story home, however, the grid analysis disclosed the comparable has 2,558 square feet of above ground living area and 1,298 square feet of ground floor living area indicating the dwelling is a multi-story home.

to the sales occurring in 2020, not proximate in time to the assessment date. Based on this evidence the Board finds 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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