



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

APPELLANT: Albert Eskinazi  
DOCKET NO.: 20-00058.001-R-1  
PARCEL NO.: 10-22-103-037

The parties of record before the Property Tax Appeal Board are Albert Eskinazi, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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 **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:** \$38,521  
**IMPR.:** \$150,649  
**TOTAL:** \$189,170

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 2020 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 brick and stucco exterior construction containing 3,835 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 871 square feet of building area. The property has a 14,370 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 comparable sales improved with two-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 3,184 to 3,885 square feet of living area. The homes were built from 1996 to 2005. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 876 square feet of building area. These properties

have sites ranging in size from 10,450 to 14,370 square feet of land area and are located within .11 of one mile from the subject property. The sales occurred from July 2019 to November 2020 for prices ranging from \$463,000 to \$510,000 or from \$131.27 to \$145.41 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$174,982.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,170. The subject's assessment reflects a market value of \$568,249 or \$148.17 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 dwellings of stucco, wood siding, brick or brick and wood siding exterior construction ranging in size from 3,139 to 3,659 square feet of living area. The homes were built from 1997 to 2005. Each comparable has a full basement with four having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 672 to 991 square feet of building area. These properties have sites ranging in size from 10,890 to 16,550 square feet of land area and are located within .19 of one mile from the subject property. The sales occurred in March 2020 and June 2020 for prices ranging from \$475,695 to \$577,500 or from \$140.16 to \$159.29 per square foot of living area, land included.

### **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 nine comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject in location, land area, and are improved with dwellings that are similar to the subject in style, age and most features. Despite the similarities in dwelling style, age and features, the Board gives less weight to appellant's comparable #1 as well as board of review comparables #1 and #2 due to differences from the subject in size as the homes are from 16% to 18% smaller than the subject dwelling. Most weight is given to appellant's comparables #2 through #4 and board of review comparables #3 through #5. These homes range in size from 3,394 to 3,885 square feet of living area and were built from 1997 to 2005. Five of these comparables have finished basement area whereas the subject has an unfinished basement suggesting each may require a downward adjustment to make them more equivalent to the subject dwelling because of this feature. The sales occurred from July 2019 to May 2020 for prices ranging from \$475,000 to \$577,500 or from \$131.27 to \$159.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$568,249 or \$148.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board

finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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:

August 23, 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

Albert Eskinazi, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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