



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

APPELLANT: Vivian Roman  
DOCKET NO.: 20-00066.001-R-1  
PARCEL NO.: 10-28-400-003

The parties of record before the Property Tax Appeal Board are Vivian Roman, the appellant(s), 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:<sup>1</sup>

**LAND:** \$26,784  
**IMPR.:** \$52,032  
**TOTAL:** \$78,816

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 one-story dwelling of brick construction containing 1,336 square feet of living area. The dwelling was built in 1961. Features of the home include a full unfinished basement and an attached garage with 572 square feet of building area. The subject property also has three outbuildings ranging in size from 600 to 1,792 square feet of building area that were constructed in 1961 and 1977.<sup>2</sup> The property has a 15.40-acre site and is located in Mundelein, Fremont Township, Lake County.

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<sup>1</sup> The land assessment includes a farmland assessment of \$2,701 and a homesite assessment of \$24,083. The improvement assessment includes an assessment for the house of \$46,476 and an outbuilding assessment of \$5,556.

<sup>2</sup> The appellant failed to disclose the outbuildings on the subject property. A copy of the property record card submitted by the board of review disclosed the outbuildings.

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 one-story or split-level style dwellings of wood siding or brick exterior construction ranging in size from 1,665 to 2,358 square feet of living area. The dwellings were built from 1959 to 1974. Each comparable has a basement or lower level with two having finished area. Each comparable has central air conditioning and one comparable has two fireplaces. Two comparables have attached garages with 746 and 504 square feet of building area as well as detached garages with 180 and 572 square foot of building area, respectively. Comparable #2 also has a frame utility shed. The comparables have sites ranging in size from 2.1065 to 5.23 acres and are located from approximately .86 to 2.69 miles from the subject property. The sales occurred from October 2018 to August 2019 for prices ranging from \$230,000 to \$350,000 or from \$138.14 to \$151.53 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$69,326.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,816. The board of review disclosed the subject has a farmland assessment of \$2,701, a homesite assessment of \$24,083, a house assessment of \$46,476, and an outbuilding assessment of \$5,556. Excluding the farmland assessment, which is based on the property's agricultural economic value rather than fair cash value, the subject's homesite, house and outbuilding assessments totaling \$76,115 reflects a market value of \$228,642 or \$171.14 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 a copy of a Multiple Listing Service listing of the subject property as well as a copy of the Listing & Property History Report associated with the subject property. The Listing & Property History Report disclosed the subject property was listed for sale on November 12, 2020 for a price of \$2,000,000, which was cancelled on December 15, 2020. The property was listed again on December 22, 2020 for a price of \$1,750,000. The listing described the subject property as being rehabilitated in 2020. The listing stated the subject property as having \$700,000 in updates and additions. The listing also describes the subject as having central air conditioning and a finished basement, which may have been part of the referenced updates and additions.

The board of review also submitted a copy of the subject's property record card.

### **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.

Initially, the Board finds the appellant's market value analysis failed to describe or take into consideration the three outbuildings located on the subject property. Additionally, the appellant's analysis failed to take into consideration that a portion of the subject property has a

farmland assessment based on productivity associated with the soils rather than being assessed at fair cash value. Furthermore, the appellant failed to take into account or make any adjustments for the fact the subject property has from approximately 10.17 to 13.29 acres more than the comparables. The appellant's comparables sold for prices ranging from \$230,000 to \$350,000 or from \$138.14 to \$151.53 per square foot of living area, including land. Excluding the farmland, the subject's assessment reflects a market value of \$228,642 or \$171.14 per square foot of living area, including the homesite. The Board finds it is appropriate for the subject's assessment to reflect a market value above this range when considering the additional outbuildings and land area the subject has in relation to these comparables. Although the listing and Listing History provided by the board of review tends to undermine the appellant's argument, the Board finds the asking prices of \$2,000,000 and \$1,750,000 appear to be due in part to the rehabilitation and additions added to the subject in 2020. Based on this evidence the Board finds 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

Vivian Roman, 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