



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

APPELLANT: James & Penny Mogged
DOCKET NO.: 20-00132.001-R-1
PARCEL NO.: 06-01-202-050

The parties of record before the Property Tax Appeal Board are James and Penny Mogged, the appellants, 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: \$16,030
IMPR.: \$89,370
TOTAL: \$105,400

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 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 wood siding exterior construction with 3,162 square feet of living area. The dwelling was built in 2000 and is approximately 20 years old. Features of the home include a full basement that is partially finished with a 701 square foot recreation room, central air conditioning, and an attached garage with 600 square feet of building area. The property has a 9,580 square foot site and is located in Lindenhurst, Lake Villa 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 of frame construction that range in size from 3,122 to 3,506 square feet of living area. The homes range in age from 19 to 21 years old. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 589 to 804

square feet of building area. The comparables have sites ranging in size from 9,580 to 13,070 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 506 to 891 feet from the subject property. The comparables sold from August 2017 to July 2019 for prices ranging from \$263,000 to \$305,900 or from \$82.65 to \$90.13 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$91,952.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,400. The subject's assessment reflects a market value of \$316,612 or \$100.13 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 four comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 3,122 to 3,139 square feet of living area. The homes were built from 1999 to 2001. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace, and an attached garage with either 682 or 785 square feet of building area. The comparables have sites ranging in size from 9,150 to 12,630 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 365 to 997 feet from the subject property. The comparables sold from May 2019 to July 2020 for prices ranging from \$352,000 to \$380,000 or from \$112.14 to \$121.72 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparable sales #1, #2, #3 and #5 due to the fact these properties sold in 2017 and 2018, not as proximate in time to the assessment date as the remaining sales in the record. The remaining comparables sold in 2019 and 2020 and are improved with homes similar to the subject in location, age, style, size and features with the exception each comparable has one fireplace whereas the subject has no fireplace and two comparables have unfinished basements while the subject has finished basement area. The comparables sold for prices ranging from \$263,000 to \$380,000 or from \$82.65 to \$121.72 per square foot of living area, including land. Eliminating appellants' comparable #4 as an outlier, the four comparables provided by the board of review sold for prices ranging from \$352,000 to \$380,000 or from \$112.14 to \$121.72, land included. The subject's assessment reflects a market value of \$316,612 or \$100.13 per square foot of living area, including land, which is below the range established by the board of review comparable sales and is well supported. 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: July 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

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