



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

APPELLANT: Michael & Lynae Samsom  
DOCKET NO.: 20-00137.001-R-1  
PARCEL NO.: 10-24-106-008

The parties of record before the Property Tax Appeal Board are Michael and Lynae Samsom, 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:** \$28,742  
**IMPR.:** \$94,217  
**TOTAL:** \$122,959

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 of a two-story dwelling of wood siding exterior construction containing 2,442 square feet of living area. The dwelling was built in 1977 and is approximately 43 years old. Features of the home include a full basement partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 594 square feet of building area. The subject also has a frame utility shed. The property has a 24,080 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of frame or vinyl siding exterior construction ranging in size from 1,916 to 2,569 square feet of living area. The dwellings are 44 or 45 years old. Two comparables have full basements that are partially finished and one comparable has a crawl space foundation. Each comparable has

central air conditioning, one fireplace and a garage ranging in size from 420 to 660 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located within .53 of one mile from the subject property. The comparables have sites ranging in size from 7,910 to 14,440 square feet of land area. The sales occurred from May 2018 to February 2020 for prices ranging from \$271,000 to \$295,000 or from \$114.83 to \$141.44 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$93,462.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,959. The subject's assessment reflects a market value of \$369,357 or \$151.25 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 one comparable sale improved with a two-story dwelling of vinyl siding containing 2,168 square feet of living area. The dwelling was built in 1969. Features of the home include a full basement partially finished, central air conditioning, one fireplace and an attached garage with 484 square feet of building area. The property also has a frame utility shed. The comparable has a 23,310 square foot site and is located approximately .59 of one mile from the subject property. The sale occurred in August 2019 for a price of \$338,000 or \$155.90 per square foot of living area, land included.

The board of review also submitted a copy of a Multiple Listing Service (MLS) listing of the subject property for a price of \$369,900 and a listing date of May 1, 2021. The listing contained a notation that the property was "under contract" but did not disclose the purported purchase price.

### **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 Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 as well as the comparable provided by the board of review. The comparables are similar to the subject in location and improved with dwellings similar to the subject in style, relative age and features. These comparables have dwellings that are from 88 to 526 square feet of living area smaller than the subject dwelling. Appellants' comparables #1 and #3 have lots that are approximately 67% and 40% smaller than the subject's site, respectively, suggesting each would require an upward adjustment for having less land area than the subject property. These three comparables sold for prices ranging from \$271,000 to \$338,000 or from \$115.34 to \$155.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,357 or \$151.25 per square foot of living area, including land, which is above the overall

price range, which is due in part to the subject dwelling's larger size, but within the range on a per square foot of living area basis, as established by the best comparable sales in this record. Less weight is given appellants' comparable sale #2 as this property has a crawl space foundation, unlike the subject's partially finished full basement, and a site that is approximately 56% smaller than the subject property, suggesting significant upward adjustments would be required for these differences from the subject. Little weight is given the subject's listing as the listing was approximately 17 months after the assessment date at issue. Based on this evidence and considering the necessary adjustments to the comparables for differences from the subject, 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

Michael & Lynae Samsom, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

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