



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

APPELLANT: Cherie Mcguire
DOCKET NO.: 20-00587.001-R-1
PARCEL NO.: 10-25-213-025

The parties of record before the Property Tax Appeal Board are Cherie Mcguire, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$15,367
IMPR.: \$91,423
TOTAL: \$106,790

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 vinyl siding exterior construction containing 2,260 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 748 square feet of building area. The property has an 11,660 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 three comparable sales improved with two-story dwellings ranging in size from 2,184 to 2,469 square feet of living area. The homes were built in 1951, 1970 and 2004, respectively. One comparable has an unfinished basement and a fireplace. Each comparable has central air conditioning and a garage ranging in size from 308 to 968 square feet of building area. The comparables are located from approximately .11 to .34 of one mile from

the subject with sites ranging in size from 8,350 to 10,454 square feet of land area. These properties sold from May 2018 to June 2020 for prices ranging from \$200,000 to \$317,500 or from \$91.58 to \$128.59 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$90,391.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,790. The subject's assessment reflects a market value of \$320,787 or \$141.94 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 vinyl siding exterior construction ranging in size from 2,090 to 2,294 square feet of living area. The homes were built from 1988 to 1992. Each comparable has a full or partial basement with three having finished area, central air conditioning, and an attached garage ranging in size from 420 to 462 square feet of building area. Two comparables have one fireplace and two comparables have a frame utility shed. These properties are located from approximately .17 to .24 of one mile from the subject with sites ranging in size from 7,750 to 8,680 square feet of land area. The sales occurred from January 2019 to August 2020 for prices ranging from \$270,000 to \$340,000 or from \$124.32 to \$148.60 per square foot of living area, including land.

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 Board finds the best evidence of market value to be the comparables submitted by the board of review as these comparables are more similar to the subject property in dwelling age and size than are the comparables submitted by the appellant. Each of the board of review comparables has a smaller site than the subject and a smaller garage than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject property. Three comparables lack a fireplace while the subject has one fireplace suggesting each would require an upward adjustment to make them more equivalent to the subject property for this feature. Three of the board of review comparables have finished basement area whereas the subject has an unfinished basement, suggesting each would require a downward adjustment to make them more equivalent to the subject for this characteristic. The board of review comparables sold for prices ranging from \$270,000 to \$340,000 or from \$124.32 to \$148.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,787 or \$141.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported given the necessary adjustments to the comparables. Based on this evidence the Board finds the assessment of the subject property

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

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