



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

APPELLANT: Renee Kessel
DOCKET NO.: 20-00589.001-R-1
PARCEL NO.: 10-25-310-011

The parties of record before the Property Tax Appeal Board are Renee Kessel, 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: \$13,771
IMPR.: \$41,890
TOTAL: \$55,661

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 with a vinyl siding exterior containing 1,321 square feet of living area. The dwelling was built in 1989. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 260 square feet of building area. The property has a site with approximately 5,340 square feet of land area 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 five comparable sales improved with one-story dwellings each containing 1,321 square feet of living area. The homes were built from 1987 to 1990. Each property has central air conditioning and a garage with 260 square feet of building area. Three comparables each have one fireplace. The comparables are located from .11 to .42 of one mile from the subject property and have sites ranging in size from 4,278 to 4,700 square feet of land

area. The sales occurred from January 2019 to May 2020 for prices ranging from \$115,900 to \$172,000 or from \$87.74 to \$130.20 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$43,148.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,661. The subject's assessment reflects a market value of \$167,200 or \$126.57 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 with comparable #5 being the same property as appellant's comparable #5. Each property is improved with a one-story dwelling containing either 1,321 or 1,330 square feet of living area with a slab foundation. The homes were built from 1988 to 1991. Each property has central air conditioning and an attached garage with either 260 or 276 square feet of building area. Two comparables have one fireplace. These properties have sites ranging in size from 4,500 to 5,010 square feet of land area and are located from approximately .06 to 1.26 miles from the subject property. The sales occurred from February 2019 to October 2020 for prices ranging from \$172,000 to \$203,900 or from \$130.20 to \$154.35 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 record contains nine comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. Each comparable is similar to the subject in relative location, land area, age, style, living area, and most features with the exception that four comparables each have one fireplace. The comparables sold for prices ranging from \$115,900 to \$203,900 or from \$87.74 to \$154.35 per square foot of living area, including land. The record contains no information as to the reason for the large divergence in sales prices given the similarity of the comparables. Nevertheless, the subject's assessment reflects a market value of \$167,200 or \$126.57 per square foot of living area, including land, which is within the range and slightly below the median sales price of the comparable sales presented by the parties. Given this market data and the similarity of the comparables to the subject property, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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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