



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

APPELLANT: Ed Sterba
DOCKET NO.: 20-00595.001-R-1
PARCEL NO.: 10-28-300-022

The parties of record before the Property Tax Appeal Board are Ed Sterba, 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:¹

LAND: \$47,672
IMPR.: \$266,998
TOTAL: \$314,670

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 consists of a two-story dwelling of brick and wood siding exterior construction with 5,751 square feet of living area.² The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a garage containing 1,010 square feet of building area, and a 3,192 square foot flat barn. The property has a 395,960 square foot site and is located in Mundelein, Fremont Township, Lake County.

¹ The land assessment includes a farmland assessment of \$469 and a homesite assessment of \$47,203. The improvement assessment includes an assessment for the house of \$278,036 and an outbuilding assessment of \$17,683.

² Additional details of the subject have been drawn from the property record card which were not refuted with any rebuttal evidence by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables were built from 1993 to 2007 and consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction³ ranging in size from 4,860 to 6,246 square feet of living area. Each dwelling has central air conditioning, two to six fireplaces, a basement with two having finished area, and a garage ranging from 997 to 1,286 square feet of building area. The parcels range in size from 57,787 to 115,434 square feet of land area. The comparables sold from March 2019 to July 2020 for prices ranging from \$640,000 to \$1,100,000 or from \$131.69 to \$176.11 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$232,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,670. The board of review disclosed the subject has a farmland assessment of \$469, a homesite assessment of \$47,203, a house assessment of \$278,036, and an outbuilding assessment of \$17,683. 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 \$314,201 reflects a market value of \$943,830 or \$164.12 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. The comparables consist of 1, 1.5, or 2-story dwellings of wood siding, vinyl siding, or brick exterior construction ranging in size from 2,242 to 4,124 square feet of living area. The dwellings were built from 1986 to 2002. Each comparable has central air conditioning and a garage ranging in size from 605 to 1,400 square feet of building area. Each dwelling has a basement, four of which have finished area. Four of the comparables each have one or two fireplaces. Comparables #2 and #5 each have an inground swimming pool and comparable #3 has a four-sided pole building. The parcels range in size from 191,230 to 274,430 square feet of land area. The comparables sold from March 2019 to August 2020 for prices ranging from \$500,000 to \$1,100,000 or from \$155.19 to \$269.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal to appellant's submission, the board of review stated that the subject contains a home and farm site, a walk-out basement with finished area, a flat barn outbuilding, and an open frame porch. The board of review also noted that three of appellant's comparables were located in a planned unit development with a homeowner's association and community amenities.

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

³ Additional details of the comparables have been drawn from the appellant comparable data grid submitted by the board of review which was not refuted with any rebuttal evidence by the appellant.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 due to their larger dwelling sizes. The Board also gives less weight to board of review comparables #2 through #5 due to differences in age, design, and/or inground swimming pools when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sale #1. These most similar comparables sold for prices ranging from \$640,000 to \$700,000 or from \$131.69 to \$155.19 per square foot of living area, including land. Excluding the farmland, the subject's assessment reflects a market value of \$943,830 or \$164.12 per square foot of living area, including the homesite, which is above the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables for differences, such as their smaller dwelling sizes, smaller parcels, lack of finished basement area, and other amenities, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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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