



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

APPELLANT: Paul Sullivan
DOCKET NO.: 20-00617.001-R-1
PARCEL NO.: 10-34-401-025

The parties of record before the Property Tax Appeal Board are Paul Sullivan, 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: \$35,271
IMPR.: \$202,567
TOTAL: \$237,838

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 exterior construction with 5,071 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, 5½ bathrooms, three fireplaces and a 1,107 square foot garage. The property has an approximately 51,780 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 with the same assessment neighborhood code as the subject and located within .65 of a mile from the subject property. The

¹ The Board finds the best description of the subject dwelling is found in the property record card provided by the board of review disclosing the subject has a brick exterior and three fireplaces, which was unrefuted by the appellant.

comparables have sites that range in size from 40,066 to 93,249 square feet of land area. The comparables are improved with one-story or two-story dwellings ranging in size from 4,062 to 6,049 square feet of living area. The dwellings were built from 1993 to 2002. Each comparable has a basement, central air conditioning, from 3½ to 5½ bathrooms, a fireplace and a garage ranging in size from 816 to 1,286 square feet of building area. The comparables sold from March 2019 to July 2020 for prices ranging from \$475,000 to \$815,000 or from \$116.94 to \$134.73 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$219,721, which would reflect a market value of \$659,229 or \$130.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,838. The subject's assessment reflects a market value of \$714,443 or \$140.89 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 response to the appeal, the board of review argued that only two of the appellant's comparables were two-story homes like the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .14 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 48,400 to 62,230 square feet of land area. The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 3,951 to 4,970 square feet of living area. The dwellings were built from 1996 to 2003. The comparables each have a basement, one of which is finished with a recreation room. Each comparable has central air conditioning, from 3½ to 4½ bathrooms, one or two fireplaces and a garage ranging in size from 976 to 1,197 square feet of building area. Comparable #2 has an inground swimming pool.² The comparables sold from March to December 2019 for prices ranging from \$640,000 to \$700,000 or from \$131.69 to \$168.31 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

² The board of review revealed that board of review comparable #2/appellant's comparable #2 has an inground swimming pool which was not reported by the appellant.

The record contains a total of five suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #3, as well as board of review comparable #3 due to significant differences from the subject in dwelling size and/or design. Furthermore, board of review comparable #3 has a basement recreation room, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #2 and board of review comparable #1. These two comparables are similar to the subject in location and design. However, the Board finds the comparable dwellings are somewhat smaller in size, older in age with fewer bathrooms and fewer fireplaces when compared to the subject dwelling, suggesting upward adjustments would be required to make the comparables more equivalent to the subject; and the parties' common comparable has an inground swimming pool, unlike the subject, which would require a downward adjustment. Nevertheless, the properties sold in March and December 2019 for prices of \$640,000 and \$700,000 or \$131.69 and \$140.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$714,443 or \$140.89 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the comparables for differences in dwelling size, age and features when compared to the subject, the Board finds the subject's assessment is reflective of the property's fair cash value 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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