



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

APPELLANT: John Dorn
DOCKET NO.: 20-00623.001-R-1
PARCEL NO.: 10-35-205-002

The parties of record before the Property Tax Appeal Board are John Dorn, 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: \$30,964
IMPR.: \$102,186
TOTAL: \$133,150

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 vinyl siding exterior construction with 3,073 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement, central air conditioning, 3½ bathrooms, a fireplace and a 462 square foot garage. The property has an approximately 12,000 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 six comparable sales with the same assessment neighborhood code as the subject and located within .33 of a mile from the subject property. The comparables have sites that range in size from 11,761 to 16,583 square feet of land area. The comparables are

¹ The subject's property record card provided by the board of review described the subject dwelling with vinyl siding exterior construction, which was not reported by the appellant.

improved with two-story dwellings ranging in size from 2,546 to 3,036 square feet of living area. The dwellings were built from 1992 to 1995. Each comparable has a basement, central air conditioning, either 2½ or 3½ bathrooms, and a garage ranging in size from 420 to 682 square feet of building area. Five comparables each have one fireplace. The properties sold from February 2019 to May 2020 for prices ranging from \$270,000 to \$389,000 or from \$106.05 to \$133.36 per square foot of living area, including land. The appellant noted differences between the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$117,787, which would reflect a market value of \$353,396 or \$115.00 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 \$133,150. The subject's assessment reflects a market value of \$399,970 or \$130.16 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 the same assessment neighborhood code as the subject and located within .30 of a mile from the subject property. Board of review's comparable #3 is the same property as the appellant's comparable #6. The comparables have sites that range in size from 10,000 to 12,200 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding or wood siding and brick exterior construction ranging in size from 2,662 to 2,917 square feet of living area. The dwellings were built from 1991 to 1994. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, either 2½ or 3½ bathrooms, and a garage ranging in size from 444 to 682 square feet of building area. Five comparables each have one fireplace. The properties sold from April 2019 to October 2020 for prices ranging from \$350,000 to \$389,000 or from \$124.65 to \$142.75 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.

The record contains a total of ten 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 comparable #1 due to its smaller dwelling size when compared to the subject. The Board gives reduced weight to board of review comparables #4 and #5 as each dwelling has a basement recreation room, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes the common sale. The Board finds these comparables are overall more similar to the subject in location, dwelling size, design, age and features, except all of the dwellings are somewhat smaller in size and four of the comparables have a fewer number of bathrooms when compared to the subject. The comparables sold from February 2019 to October 2020 for prices ranging from \$320,000 to \$389,000 or from \$108.37 to \$133.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$399,970 or \$130.16 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a price per square foot basis but above the range in overall market value. The subject's higher overall market value appears to be logical given its larger dwelling size and greater number of bathrooms. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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:

September 20, 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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