



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

APPELLANT: Sharon M. Marconi
DOCKET NO.: 20-00664.001-R-1
PARCEL NO.: 10-15-303-106

The parties of record before the Property Tax Appeal Board are Sharon M. Marconi, 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: \$29,191
IMPR.: \$118,075
TOTAL: \$147,266

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 one-story duplex of brick exterior construction with 3,097 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 565 square feet of building area. The property has an approximately 11,150 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. Comparable #1 is in the same neighborhood code as the subject property. The comparables were built from 1984 to 1996 and consist of one-story dwellings ranging in size from 2,482 to 3,115 square feet of living area.

¹ Additional details of the subject have been drawn from the property record card which were not refuted with any rebuttal evidence by the appellant.

Each dwelling has central air conditioning, one fireplace, an unfinished basement, and a garage ranging in size from 420 to 1,093 square feet of building area. The parcels range in size from 9,148 to 81,945 square feet of land area. The comparables sold from July 2018 to July 2020 for prices ranging from \$331,000 to \$415,000 or from \$133.23 to \$137.01 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$140,383.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,266. The subject's assessment reflects a market value of \$442,373 or \$142.84 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 two comparable sales. The comparables area located in the same neighborhood code as the subject property. The dwellings were built in 1992 and 1995 and consist of one-story duplexes of brick or brick and wood siding exterior construction with 3,091 and 3,095 square feet of living area, respectively. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage with 576 or 591 square feet of building area. The parcels have 11,340 and 14,810 square feet of land area. The comparables sold in July 2019 and September 2019 for prices of \$480,000 and \$495,000 or \$155.09 and \$160.14 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to appellant's submission, the board of review stated that the subject was located in a gated golf course community. The board of review further stated that appellant's comparable #1 was a 2018 sale, comparable #2 is a ranch-style dwelling located in a tract home community, and comparable #3 is a ranch-style dwelling located in an area that would not attract the same level of buyer.

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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to differences in dwelling size, site size, age, location, basement finish, and/or more remote sale date for valuation as of January 1, 2020.

The Board finds the best evidence of market value to be the board of review's comparable sales. These most similar comparables sold for prices of \$480,000 and \$495,000 or \$155.09 and \$160.14 per square foot of living area, including land, respectively. The subject's assessment

reflects a market value of \$442,373 or \$142.84 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, and after considering adjustments to the best comparables for differences, the Board finds 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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