



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

APPELLANT: Sherri Nagel
DOCKET NO.: 20-00856.001-R-1
PARCEL NO.: 10-33-301-011

The parties of record before the Property Tax Appeal Board are Sherri Nagel, the appellant; 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: \$38,131
IMPR.: \$328,499
TOTAL: \$366,630

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 2-story dwelling of brick exterior construction with 6,295 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a partially finished basement, central air conditioning, three fireplaces and an attached 997 square foot garage. The property has a 115,430 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity. In support of these arguments the appellant submitted a comparable sales grid and a comparable assessment grid. The appellant disclosed the subject property was purchased in June 2019 for \$1,100,000.

¹ The Board finds the best evidence of the subject's features was the subject's Property Record Card (PRC) submitted by both parties.

The appellant's sales grid analysis contained four comparable properties that are located from .47 of a mile to 1.58 miles from the subject. The comparables have sites ranging in size from 23,740 to 93,250 square feet of land area that are improved with 2-story dwellings containing from 5,497 to 6,054 square feet of living area. Three of the dwellings were built from 2004 to 2008 and one comparable was remodeled in 1993. The comparables have unfinished basements, two of which have a walkout, central air conditioning, one, two or six fireplaces and a garage ranging in size from 726 to 1,286 square feet of building area. One comparable has a swimming pool. The comparables sold from December 2019 to September 2020 for prices ranging from \$730,000 to \$875,000 or from \$120.58 to \$159.18 per square foot of living area, including land.

The appellant's equity grid analysis contained four comparable properties that are located from .47 of a mile to 1.37 miles from the subject. The appellant's equity comparables #3 and #4 are the same properties as the appellant's sales comparables #4 and #2, respectively. The comparables have sites ranging in size from 23,020 to 118,480 square feet of land area that are improved with 2-story dwellings containing from 5,554 to 6,257 square feet of living area. The dwellings were built from 2006 to 2008. The comparables have unfinished basements, two of which have a walkout, central air conditioning, one or two fireplaces and a garage ranging in size from 726 to 946 square feet of building area. The comparables have land assessments ranging from \$44,401 to \$47,478 or from \$.40 to 1.93 per square foot of land area and improvement assessments ranging from \$213,546 to \$237,034 or from \$35.88 to \$38.45 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$299,970, which reflects a market value of \$901,081 or \$143.14 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. The appellant's request would lower the subject's land assessment to \$36,877 or \$.32 per square foot of land area and the subject's improvement assessment to \$263,093 or \$41.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$366,630. The subject's assessment reflects a market value of \$1,101,322 or \$174.95 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. The subject has a land assessment of \$38,131 or \$.33 per square foot of land area and an improvement assessment of \$328,499 or \$52.18 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing three comparable properties that are located from .58 of a mile to 1.37 miles from the subject. The board of review's comparables #2 and #3 are the same properties as the appellant's sales comparable #3 and the appellant's equity comparable #1, respectively. The comparables have sites ranging in size from 77,100 to 118,480 square feet of land area that are improved with 2-story dwellings containing from 5,118 to 5,554 square feet of living area. The dwellings were built from 2001 to 2007. The comparables have basements, one of which has finished area, central air conditioning, one or two fireplaces and garages ranging in size from 848 to 1,245 square feet of building area. Two comparables each have a swimming pool. One of the comparables sold in August 2020 for 875,000 or \$163.98 per square foot of living area, including

land. The comparables have land assessments ranging from \$42,628 to \$47,478 or \$.40 and \$.55 per square foot of land area and improvement assessments ranging from \$213,546 to \$255,824 or from \$38.45 to \$47.94 per square foot of living area.

The board of review also disclosed that the subject property was purchased in June 2019 for \$1,100,000. The board of review indicated that the subject is superior to the comparables due to additional bathrooms, larger basement area and a greater amount of finished basement area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 four comparable sales for the Board's consideration, one of which was submitted by both parties, as well as disclosing the subject was purchased in June 2019 for \$1,100,000. The Board finds the parties' comparable sales have varying degrees of similarity to the subject; however, each has a smaller site, a smaller dwelling, a smaller basement and each lacks finished basement area, unlike the subject. Nevertheless, the comparables sold from December 2019 to September 2020 for prices ranging from \$730,000 to \$875,000 or from \$120.58 to \$159.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,101,322 or \$174.95 per square foot of living area, including land, which above the range established by the comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. Furthermore, the subject's recent purchase in June 2019 for \$1,100,000 does not support the appellant's request to lower the subject's estimated market value to \$901,081. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's land assessment, the parties submitted a total of seven equity comparable properties for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's equity comparables #2, #3 and #4, due to their significantly smaller sites when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common equity comparable, are more similar to the subject in size and have land assessments ranging from \$42,628 to \$47,478 or \$.40 and \$.55 per square foot of land area. The subject has a land assessment of \$38,131 or \$.33 per square foot of land area, which falls below the land assessments of the best land comparables in the record. After considering adjustments to the best land comparables for differences when compared to the subject, the Board finds the subject's land appears to be underassessed. Based on this evidence the Board finds a reduction in the subject's land assessment is not warranted on the grounds of assessment inequity.

As to the subject's improvement assessment, the parties submitted a total of seven equity comparable properties for the Board's consideration, one of which was submitted by both parties. The Board finds the parties' comparables have varying degrees of similarity to the subject. However, each of the parties' equity comparables has a smaller basement than the subject, three have significantly smaller dwellings than the subject and only one of the parties' equity comparables has finished basement area, like the subject. Furthermore, two of the parties' equity comparables have a swimming pool, unlike the subject. Nevertheless, the parties' equity comparables have improvement assessments ranging from \$213,546 to \$255,824 or from \$35.88 to \$47.94 per square foot of living area. The subject has an improvement assessment of \$328,499 or \$52.18 per square foot of living area falls above the range established by the improvement comparables in the record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment based on assessment inequity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the board of review disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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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