



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

APPELLANT: Paul & Vicki Pollowy  
DOCKET NO.: 20-00945.001-R-1  
PARCEL NO.: 10-22-405-007

The parties of record before the Property Tax Appeal Board are Paul & Vicki Pollowy, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$35,848  
**IMPR.:** \$92,999  
**TOTAL:** \$128,847

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part one-story and part two-story dwelling of vinyl siding and brick construction with 2,011 square feet of living area, where the first floor contains 1,704 square feet of living area and the second floor contains 307 square feet of living area.<sup>1</sup> The dwelling was constructed in 2014. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 494 square foot garage. The property has a 7,700 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales that are located from .68 to .77 of a

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<sup>1</sup> The parties differ as to the story height of the subject dwelling. The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review which contained a detailed schematic diagram of the subject's improvements.

mile from the subject property, none of which are located in the subject's neighborhood. The comparables have sites that range in size from 6,656 to 9,651 square feet of land area that are improved with two-story dwellings of vinyl siding exterior construction, each containing 2,240 square feet of living area. The dwellings were built in 2019 or 2020. Each comparable has central air conditioning and a 420 square foot garage. The comparables sold from January 2019 to June 2020 for prices ranging from \$340,023 to \$385,000 or from \$151.80 to \$171.88 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment reduction to \$105,168 which would reflect a market value of \$315,536 or \$156.90 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 \$128,847. The subject's assessment reflects a market value of \$387,044 or \$192.46 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 described the subject as being located within Grand Dominion which is a 55+ Dell Webb community of predominantly ranch style homes. The board of review argued the subject is one of a limited number of properties that have a small amount of living area on a separate level but contends that ranch homes within the neighborhood are more salient than two-story homes in a regular (i.e., non 55+) residential single family neighborhood.

In support of its contention of the correct assessment, the board of review through the township assessor submitted two separate grid analyses with information on five comparable sales and five equity comparables. The Board will not address the equity comparables presented by the board of review, as they do not address the appellants' overvaluation argument.

The five comparable sales are located in the same assessment neighborhood as the subject and within .45 of a mile from the subject property. The comparables have sites that range in size from 7,840 to 14,520 square feet of land area that are improved with one-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 2,033 to 2,287 square feet of living area. The dwellings were built in 2008 or 2013. Each comparable has a concrete slab foundation, central air conditioning and a garage with either 500 or 649 square feet of building area. The comparables sold from May 2019 to October 2020 for prices ranging from \$375,000 to \$474,900 or from \$177.96 to \$231.43 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellants contended that all of the county's comparable sales are a different ranch style dwelling instead of a two-story dwelling, like the subject. Counsel contends that although the county argued that location is more important than style, the location does not overcome all other property characteristics. In a rebuttal grid analysis, counsel asserted that the appellants' comparables are the four best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables, as well as board of review comparable #5 due to differences from the subject in dwelling size and/or location. Furthermore, the appellants' comparables are new construction dwellings that were built in 2019 or 2020, unlike the subject that was 6 years old as of the lien date.

The Board finds the best evidence of market value to be board of review comparables #1, #2, #3 and #4, which are overall most similar to the subject in location, dwelling size and features. The Board finds the evidence in the record indicates the subject and these four comparables are primarily one-story dwellings. However, the Board recognizes that none of the comparable dwellings have a 307 square foot second floor with living area. Nevertheless, these four comparables sold from March to October 2020 for prices ranging from \$375,000 to \$474,900 or from \$184.46 to \$231.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$387,044 or \$192.46 per square foot of living area, including land, which falls within the range established by the best comparables in the record both in terms of overall market value and on a price per square foot basis, even though the subject is several years newer than these best comparable dwellings in the record. Based on this record and after considering adjustments to the best 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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COUNTY

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