



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

APPELLANT: Jeannot Tenson
DOCKET NO.: 20-00947.001-R-1
PARCEL NO.: 10-24-311-022

The parties of record before the Property Tax Appeal Board are Jeannot Tenson, the appellant, 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: \$12,019
IMPR.: \$74,924
TOTAL: \$86,943

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.

Preliminary Matter

As an initial matter, based on the pleadings, the Property Tax Appeal Board finds it necessary to reiterate that appeals before the Board are *de novo*. The Property Tax Code governing these proceedings is very clear on this point, proceedings before the Property Tax Appeal Board are considered *de novo* (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative rule, it states that proceedings before the Property Tax Appeal Board are *de novo* "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Therefore, to the extent that the appellant pursued a different avenue of appeal with different evidence than was presented to the Lake County Board of Review is acceptable. While the board of review in its pleadings questioned the appellant's failure to rely on a 2015 sale price which was presented at the local level, the Property Tax Appeal Board does not find this relevant herein.

Findings of Fact

The subject property consists of a split-level dwelling of vinyl siding exterior construction with 1,414 square feet of above ground living area.¹ The dwelling was constructed in 1962 and has a reported effective age of 1975. Features of the home include a finished lower level and 2½ bathrooms. The property has a 6,850 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 24, 2019 for a price of \$140,000. The appellant indicated in the appeal petition that the property had been listed for sale via a "sign, internet and/or auction." The appellant did not disclose how long the property was exposed on the market. The appellant further indicated the parties were not related. To document the transaction, the appellant provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which was purportedly associated with the transaction and indicated the property had been advertised for sale. While the declaration did not have any file stamps, nor did the document have the addresses and/or signatures of the seller, buyer or preparer. The appellant also submitted a copy of the warranty deed transferring ownership of the subject property to the appellant that has a recorded deed stamps date of October 11, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,943. The subject's assessment reflects a market value of \$261,169 or \$184.70 per square foot of above ground 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 board of review submitted an unsigned and not recorded PTAX-203 concerning a July 2019 sale of the subject for \$140,000 (identical to the document the appellant submitted). Additionally, the property record card depicts the subject property's ownership was transferred in July 2019 by warranty deed with the same recorded document number as the document submitted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .80 of a mile from the subject property. The comparables have sites that range in size from 8,550 to 13,640 square feet of land area. The comparables are improved with split-level dwellings of vinyl or wood siding exterior construction ranging in size from 1,182 to 1,272 square feet of above ground living area. The dwellings were built from 1964 to 1975. Each comparable has a finished lower level, central air conditioning and 2½ bathrooms. One comparable has two fireplaces and two comparables each have a garage with either 520 or 560 square feet of building area. The comparables sold from July 2019 to July 2020 for prices ranging from \$247,990 to \$262,000 or from \$200.39 to \$213.88

¹ The Board finds the best description of the subject property is found in the evidence presented by the board of review, since the appellant's counsel provided limited descriptive data that only included the subject's lot size, dwelling size and age.

per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued the board of review did not dispute the recent sale of the subject property. Counsel asserted the subject sale was a land contract sale and that legal ownership did not transfer until the contract was satisfied in July 2019. Counsel stated the 2015 settlement statement for the sale of the subject property was not submitted because the sale was not completed until 4 years later.

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 appellant submitted information on the purported 2019 sale of the subject property and the board of review provided three comparable sales to support their respective positions before the Property Tax Appeal Board.

The basis of the appellant's appeal is the fact the subject property "sold" in July 2019 for a price of \$140,000 or \$99.01 per square foot of above ground living area, including land. The PTAX-203 Illinois Real Estate Transfer Declaration purportedly associated with the subject's sale had no file stamp dates, nor did the document have the addresses and/or signatures of the seller, buyer or preparer, which detracts from the weight that can be given the document. Additionally, the appellant revealed in rebuttal the subject property was purchased through a land contract sale in 2015 that was not completed until 4 years later. Therefore, the Board has given less weight to the subject's sale which actually occurred nearly 5 years prior to the lien date at issue, and thus is less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the three comparable sales presented by the board of review. The Board finds these comparables sold proximate in time to the January 1, 2020 assessment date and are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold from July 2019 to July 2020 for prices ranging from \$247,990 to \$262,000 or from \$200.39 to \$213.88 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$261,169 or \$184.70 per square foot of above ground living area, including land, which falls within the range established by the three comparable sales presented by the board of review in terms of overall market value but below the sales on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from 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: March 21, 2023



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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