



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

APPELLANT: Stephanie Mete  
DOCKET NO.: 20-01145.001-R-1  
PARCEL NO.: 14-28-103-009

The parties of record before the Property Tax Appeal Board are Stephanie Mete, 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:** \$21,164  
**IMPR.:** \$94,236  
**TOTAL:** \$115,400

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 split-level dwelling of frame exterior construction with 1,392 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1976. Features of the home include a finished lower level, central air conditioning, a fireplace, an inground swimming pool and a 440 square foot garage. The property has an 11,349 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$300,000 as of January 1, 2019. The appraisal was prepared by Property Valuation Services. The property rights appraised were fee simple estate and the purpose of the appraisal was to provide an

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<sup>1</sup> The parties differ as to the size of the dwelling. The Board finds the best evidence for the subject's size was the property record card presented by the board of review which contained a detailed sketch with dimensions. The appraisal did not contain a sketch.

opinion of market value for the subject property for ad valorem tax assessment. The appraisers described the subject as being in average condition and has an inground swimming pool in the rear yard.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using three comparable sales located within .7 of a mile from the subject. The comparables are described as split-level dwellings ranging in size from 1,213 to 1,312 square feet of above ground living area. The properties range in age from 41 to 49 years old and are situated on sites ranging in size from 10,013 to 11,000 square feet of land area. The comparables have partial basements that are finished, central air conditioning and two-car garages. The comparables sold from April to August 2018 for prices ranging from \$275,000 to \$292,000 or from \$209.60 to \$240.73 per square foot of above ground living area, including land. The appraisers adjusted the comparables for differences in site size, bathroom count, gross living area, basement size and inground swimming pool. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$290,035 to \$306,225. Based on the adjusted sales, the appraisers estimated the subject had a market value of \$300,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,400. The subject's assessment reflects an estimated market value of \$346,651 or \$249.03 per square foot of above ground living area, including land, when applying the 2020 three-year average median level of assessment for Lake County of 33.29%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .37 of a mile from the subject. The comparables are described as one-story dwellings of frame exterior construction that were built in 1976 or 1977. The dwellings have either 1,213 or 1,392 square feet of above ground living area and are situated on sites that range in size from 9,430 to 11,080 square feet of land area. The comparables each have a lower level with finished area, central air conditioning, and a garage with either 440 or 460 square feet of building area. Two comparables each have a fireplace. The comparables sold from July 2019 to May 2020 for prices ranging from \$320,000 to \$355,900 or from \$253.23 to \$290.60 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.

### **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 an appraisal submitted by the appellant and four comparable sales presented by the board of review to support their respective positions.

As to the appellant's appraisal, the Board gave less weight to the appraisers' conclusion of value as the appraisers utilized three comparable sales that sold in 2018 which were dated and less likely to be reflective of the subject's market value as of the January 1, 2020 assessment date than the more recent comparable sales submitted by the board of review.

The Board finds the best evidence of market value to be the board of review comparables. These comparables sold proximate in time to the January 1, 2020 assessment date and are similar to the subject in location, lot size, above ground living area, age, style and features. However, each comparable lacks an inground swimming pool, a feature of the subject. These properties sold from July 2019 to May 2020 for prices ranging from \$320,000 to \$355,900 or from \$253.23 to \$290.60 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$347,805 or \$249.86 per square foot of above ground living area, land included which falls within the range on an overall basis established by the best comparables in the record but below the range on a square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and no reduction in subject's 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: January 18, 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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