



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

APPELLANT: James Szabo  
DOCKET NO.: 20-01233.001-R-1  
PARCEL NO.: 10-22-304-043

The parties of record before the Property Tax Appeal Board are James Szabo, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago, 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:** \$40,139  
**IMPR.:** \$103,180  
**TOTAL:** \$143,319

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 is improved with a one-story dwelling of vinyl siding and brick exterior construction containing 2,664 square feet of living area. The dwelling was built in 2008. Features of the home include a slab foundation, central air conditioning, one fireplace and an attached garage with 540 square feet of building area. The property has a 12,860 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 improved with one-story dwellings of vinyl siding exterior construction each with 2,652 square feet of living area. The dwellings were built in 2008 or 2010. Each comparable has a slab foundation, central air conditioning, and an attached garage with 540 square feet of building area. One comparable has one fireplace. The comparables have sites ranging in size from 7,840 to 9,550 square feet of land area and are

located from .07 to .39 of one mile from the subject property. The sales occurred from July 2019 to December 2019 for prices ranging from \$335,000 to \$440,000 or from \$126.32 to \$165.91 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$136,735.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,319. The subject's assessment reflects a market value of \$430,517 or \$161.61 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 four comparable sales with comparables #1 and #4 being the same properties as appellant's comparables #1 and #2, respectively. Board of review comparables #2 and #3 are improved with one-story dwellings of vinyl siding or vinyl siding and stone exterior construction with 2,340 and 2,287 square feet of living area, respectively. The homes were built in 2008 and 2013. Each comparable has a slab foundation, central air conditioning, and an attached garage with 520 and 649 square feet of building area, respectively. Comparable number two has a fireplace. These comparables sold in May 2020 and May 2019 for prices of \$410,000 and \$407,000 or \$175.21 and \$177.96 per square foot of living area, including land, respectively.

### **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 comparable sales in this record support the subject's assessment and a reduction in the subject's assessment is not warranted.

The parties submitted information on five comparables sales with two comparables being common to both parties. The comparables are similar to the subject in location, dwelling style, age, size and most features. The Board gives less weight to appellant's comparable #3 as the price of this comparable appears to be an outlier when contrasted with the remaining comparables in the record. The four remaining comparables, which includes the two common comparables, sold for prices ranging from \$407,000 to \$440,000 or from \$157.43 to \$177.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,517 or \$161.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: 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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