



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

APPELLANT: Edward Ashton Jr.  
DOCKET NO.: 20-01237.001-R-1  
PARCEL NO.: 10-13-104-007

The parties of record before the Property Tax Appeal Board are Edward Ashton Jr., 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:** \$ 24,057  
**IMPR.:** \$100,931  
**TOTAL:** \$124,988

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 two-story dwelling of vinyl siding exterior construction with 3,390 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 630 square foot garage. The property has a 16,120 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 located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 10,000 to 18,520 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,876 to 3,261 square feet of living area. The homes were built in either 1990 or 1994. The comparables have basements, one of which has a

286 square foot recreation room. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 441 to 672 square feet of building area. The comparables sold from July 2019 to April 2020 for prices ranging from \$322,450 to \$325,000 or from \$99.20 to \$112.12 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduced total assessment of \$113,108 which would reflect a market value of \$339,358 or \$100.11 per square foot of living area, including land, when applying 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 \$124,988. The subject's assessment reflects a market value of \$375,452 or \$110.75 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 five comparable sales located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,920 to 15,920 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,987 to 3,352 square feet of living area. The homes were built from 1991 to 1994. The comparables have basements, with finished area ranging in size from 500 to 1,320 square feet. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 684 square feet of building area. Comparables #3 and #4 each have inground swimming pools. The comparables sold from July 2019 to December 2020 for prices ranging from \$380,000 to \$400,000 or from \$119.24 to \$127.22 per square foot of living area, land included. 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that the homes are similar to the subject in location, age, dwelling size and some features, although six of the homes have finished basement areas which would required various downward adjustments to make them more equivalent to the subject. In addition, two of the board of review comparables have inground swimming pools which further would necessitate downward adjustments.

The comparables sold from July 2019 to December 2020 for prices ranging from \$322,450 to \$400,000 or from \$99.20 to \$127.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$375,452 or \$110.75 per square foot of living area,

including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by appellant's comparables #1 and #2 which lack finished basement area, making them most similar to the subject dwelling in this feature. Based on this evidence and after giving due consideration for adjustments to the best comparable sales in the record when compared to the subject, the Board finds a reduction in the subject's 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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