



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

APPELLANT: Steve Mandell  
DOCKET NO.: 20-02383.001-R-1  
PARCEL NO.: 05-14-402-004

The parties of record before the Property Tax Appeal Board are Steve Mandell, 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:** \$8,578  
**IMPR.:** \$64,474  
**TOTAL:** \$73,052

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 one-story dwelling with wood siding containing 1,708 square feet of living area. The dwelling was constructed in 1946. Features of the home include an unfinished basement, central air conditioning, a fireplace and a detached 280 square foot garage. The property has an approximately 11,450 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located from .04 to .83 of a mile from the subject. The comparables have sites ranging in size from 5,425 to 19,371 square feet of land area that are improved with one-story dwellings containing from 1,426 to 1,562 square feet of living area. The dwellings were built from 1932 to 1950 and have central air conditioning. Three comparables have unfinished basements, two comparables each have a fireplace and three comparables each have a garage ranging in size from 322 to 480 square feet

of building area. The comparables sold from June 2018 to November 2020 for prices ranging from \$75,000 to \$163,547 or from \$49.60 to \$114.69 per square foot of living area, including land. 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 \$73,052. The subject's assessment reflects a market value of \$219,441 or \$128.48 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 three comparable sales that are located from .13 of a mile to 1.98 miles from the subject. The comparables have sites ranging in size from 10,080 to 11,260 square feet of land area that are improved with one-story dwellings containing from 1,258 to 1,744 square feet of living area. The dwellings were built from 1946 to 1959. The comparables have crawl-space foundations and an attached or detached garage ranging in size from 336 to 576 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The comparables sold from March 2019 to July 2020 for prices ranging from \$183,000 to \$225,000 or from \$129.01 to \$145.47 per square foot of living area, including land. The board of review argues the subject was fully remodeled after its 2018 purchase, including adding a new bathroom. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission. The appellant argued the appellant's comparables, along with the two acceptable board of review comparables, support a request to lower the subject's market value to \$185,914 or \$108.85 per square foot of living area, including land, based on the comparables' median sale prices. As to the appellant's remodeling, the appellant argued the repairs and maintenance of the subject did not increase its square footage, so no value was added.

### **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 for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4 and #5, due to their older dwellings or their dissimilar site size when compared to the subject. The Board also gives less weight to the board of review's comparables #2 and 3, due to their newer dwelling or their being located over a mile from the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and some features. However, the appellant's best comparables lack a garage and the board of review's best comparable lacks a basement foundation, unlike the subject. Nevertheless, the best comparables sold from January to

November 2020 for prices ranging from \$106,000 to \$207,000 or from \$72.40 to \$136.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,441 or \$128.48 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher total estimated market value as reflected by its assessment is supported. Based on this evidence 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:

October 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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