



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

APPELLANT: Mitchell Work  
DOCKET NO.: 20-03347.001-R-1  
PARCEL NO.: 15-13-406-006

The parties of record before the Property Tax Appeal Board are Mitchell Work, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit in Mundelein, 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:** \$43,857  
**IMPR.:** \$104,374  
**TOTAL:** \$148,231

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 two-story dwelling of wood siding exterior construction built in 1978 containing 2,321 square feet of living area. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 552 square feet of building area. The subject property also has a 426 square foot inground swimming pool. The property has a site with approximately 5,650 square feet of land area located in Lincolnshire, Vernon 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 two-story dwellings of frame or brick and frame exterior construction that range in size from 2,321 to 3,047 square feet of living area. The homes were built in 1972 and 1975. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from

456 to 636 square feet of building area. The comparables have sites ranging in size from 4,949 to 20,473 square feet of land area and are located from approximately .03 to .79 of one mile from the subject property. The sales occurred from January 2018 to January 2020 for prices ranging from \$297,500 to \$540,000 or from \$128.18 to \$177.22 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$134,618.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,231. The subject's assessment reflects a market value of \$445,272 or \$191.84 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 with comparable #3 being a subsequent sale of appellant's comparable #2. The comparables are improved with two-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 2,496 to 2,660 square feet of living area. The homes were built from 1975 to 1979. Each comparable has a full basement with one having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 576 to 636 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables have sites with either 5,000 or 5,100 square feet of land area and are located from approximately .03 to .22 of one mile from the subject property. The sales occurred from April 2020 to December 2020 for prices ranging from \$465,000 to \$479,000 or from \$180.08 to \$186.30 per square foot of living area, including land.

### **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 six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 as the property sold in January 2018, approximately two years prior to the assessment date at issue and is less likely to be indicative of fair cash value as January 1, 2020. The Board gives less weight to appellant's comparable #3 due to differences from the subject in dwelling size and land area. The Board finds the best evidence of market value to be appellant's comparable sale #1 as well as the board of review comparables sales, which includes a subsequent sale of appellant's comparable #2. Each of these comparables is similar to the subject in location, style and age, however, three of the homes are larger than the subject dwelling suggesting a downward adjustment for size would be appropriate to make them more equivalent to the subject property. Appellant's comparable #1 and board of review comparable #3 each have finished basement area unlike the subject's unfinished basement, suggesting a downward adjustment to the comparables for basement finished would be appropriate to make them more equivalent to the subject for this feature. Appellant's comparable #1 and board of review comparables #1 and #2 do not have an inground

swimming pool as does the subject property suggesting these three comparables may require an upward adjustment for the lack of this feature. These comparables sold for prices ranging from \$297,500 to \$479,000 or from \$128.18 to \$186.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,272 or \$191.84 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot of living area basis as established by the best comparable sales in this record. After considering the suggested adjustments to the comparables for differences from the subject property, the Board finds the assessment of the subject property as established by the board of review is correct and 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

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 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mitchell Work, by attorney:  
Timothy C. Jacobs  
Kovitz Shifrin Nesbit  
175 North Archer Avenue  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085