



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

APPELLANT: John Mangler  
DOCKET NO.: 20-05018.001-R-1  
PARCEL NO.: 07-07-402-051

The parties of record before the Property Tax Appeal Board are John Mangler, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** \$11,693  
**IMPR.:** \$76,965  
**TOTAL:** \$88,658

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 2-story dwelling of wood frame exterior construction with 2,032 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning and a 400 square foot garage. The property has a 12,005 square foot site and is located in Gurnee, Warren 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 that are located from .05 to .33 of a mile from the subject. The comparables have sites ranging in size from 11,761 to 13,216 square feet of land area that are improved with 2-story dwellings of wood frame exterior construction ranging in size from 1,600 to 2,182 square feet of living area. The dwellings were built in 1969 or 1987. The comparables have basements, central air conditioning and a 400 or 500 square foot garage. Two comparables each have a fireplace. The comparables sold from March 2018 to

December 2019 for prices ranging from \$191,000 to \$269,900 or from \$119.38 to \$124.30 per square foot of living area, including land.

The appellant disclosed the subject property has a total assessment of \$90,264, which reflects a market value of \$271,144 or \$133.44 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. 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" for a property located at 18499 W. Meadow Ln., Gurnee, which is not the subject property.

The board of review's submission included information on three comparable sales located in Gurnee. The comparables have sites ranging in size from 9,950 to 12,000 square feet of land area that are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,619 to 2,088 square feet of living area. The dwellings were built from 1964 to 1979. One comparable has an unfinished basement and two comparables have crawl-space foundations. The comparables have central air conditioning and a detached garage ranging in size from 440 to 672 square feet of building area. Two comparables each have a fireplace. The comparables sold from April 2019 to December 2020 for prices ranging from \$226,000 to \$268,000 or from \$124.04 to \$161.74 per square foot of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its older dwelling and smaller dwelling size, when compared to the subject. In addition, the comparable has a sale date occurring greater than 21 months prior to the January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review's comparables due to their dissimilar 1-story style dwelling, when compared to the subject. The Board finds the appellant's remaining comparables are similar to the subject in location, dwelling style, age, size and features. The best comparables sold in July and December 2019 for prices of \$269,900 and \$265,000 or \$123.69 and \$124.30 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$271,144 or \$133.44 per square foot of living area, including land, which falls above the market values of the best comparables in the record. 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 excessive. Based on this evidence the Board finds a reduction in the 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:

April 18, 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

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COUNTY

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