



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

APPELLANT: Christina M Silovich
DOCKET NO.: 21-00210.001-R-1
PARCEL NO.: 10-32-401-001

The parties of record before the Property Tax Appeal Board are Christina M Silovich, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$38,139
IMPR.: \$110,513
TOTAL: \$148,652

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 2021 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 of brick and wood siding exterior construction with 3,162 square feet of living area. The dwelling was constructed in 1967 and has an effective age of 1969. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a garage containing 565 square feet of building area, and a pole building.¹ The property has a 67,080 square foot site and is located in Mundelein, Freemont Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood

¹ Details not reported by the appellant have been drawn from the subject's property record card submitted by the board of review.

siding or brick exterior construction ranging in size from 2,240 to 3,064 square feet of living area. The homes were built from 1957 to 1965. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 576 to 650 square feet of building area. The comparables have improvement assessments ranging from \$65,481 to \$94,884 or from \$29.18 to \$30.97 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$94,164 or \$29.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,652. The subject property has an improvement assessment of \$110,513 or \$34.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the subject's assessment neighborhood. Comparables #4 and #5 are the same properties as appellant comparables #2 and #3, respectively. The comparables consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 2,479 to 3,216 square feet of living area. The homes were built from 1936 to 1979, with the oldest home having an effective age of 1960. Each dwelling has central air conditioning, one to four fireplaces, a basement with three having finished area, and an attached garage ranging in size from 462 to 960 square feet of building area. Comparables #1 and #4 each have an additional detached garage and comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$72,327 to \$132,076 or from \$29.18 to \$44.77 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 six equity comparables to support their respective positions before the Property Tax Appeal Board, with two comparable being common to the parties. The Board has given reduced weight to the appellant's comparables #1 and #3 due to their smaller dwellings in relation to the subject. The Board also gives reduced weight to board of review comparables #1, #2, and #5 due to differences from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #2/board of review comparable #4 and board of review comparable #3, which are similar to the subject in age, dwelling size, and features. These comparables had improvement assessments of \$94,884 and \$132,076 or \$30.97 and \$44.77 per square foot of living area. The subject's improvement assessment of \$110,513 or \$34.95 per square foot of living area is bracketed by the two best

comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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



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:

May 16, 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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