



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

APPELLANT: Michael Culver
DOCKET NO.: 21-00726.001-R-1
PARCEL NO.: 10-14-408-004

The parties of record before the Property Tax Appeal Board are Michael Culver, 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: \$30,389
IMPR.: \$118,210
TOTAL: \$148,599

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 2-story dwelling of vinyl siding exterior construction with 3,566 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an 824 square foot garage. The property has an approximately 12,630 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 five comparable sales located within 0.62 of a mile from the subject. The parcels range in size from 12,200 to 14,810 square feet of land area and are

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal.

improved with 2-story homes of vinyl siding exterior construction ranging in size from 2,568 to 3,343 square feet of living area. The dwellings were built in 1997 or 1999. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 462 to 726 square feet of building area. Four homes each have one or two fireplaces. The comparables sold from February to November 2020 for prices ranging from \$305,000 to \$387,000 or from \$103.55 to \$118.77 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 \$148,599. The subject's assessment reflects a market value of \$446,914 or \$125.33 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales located within 0.54 of a mile from the subject.² The parcels range in size from 12,200 to 15,680 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 3,292 to 3,665 square feet of living area. The dwellings were built from 1996 to 1999. Each home has a basement, five of which have finished area and three of which are walkout basements. Each home also features central air conditioning and a garage ranging in size from 682 to 824 square feet of building area. Nine homes each have one or two fireplaces. Comparables #3 and #10 each have an inground swimming pool. The comparables sold from May 2020 to November 2021 for prices ranging from \$410,000 to \$539,000 or from \$121.34 to \$151.75 per square foot of living area, including land.

The board of review submitted a brief contending that the subject's neighborhood is within two school districts. The board of review asserted the subject property is within the Fremont D75 district. The board of review argued the appellant's comparables are primarily located in the Mechanics Grove D75 district. However, the board of review presented five comparables in the Fremont D75 district and five comparables in the Mechanics Grove D75 district, contending that both sets of comparables support an increase in the subject's assessment. Based on this evidence the board of review noted an increase in the subject's assessment would be appropriate.

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 a total of fifteen comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4 and #5 and the board of review's

² The comparables are presented in two grid analyses. The comparables described in the second grid analysis are renumbered as comparables #6 through #10 for ease of reference.

comparables #1, #3, and #7 through #10, due to substantial differences from the subject in dwelling size, lack of basement finish, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #2, #4, #5, and #6, which are similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$350,000 to \$510,000 or from \$103.55 to \$144.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$446,914 or \$125.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences 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:

August 22, 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

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