



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

APPELLANT: Lisa Mular
DOCKET NO.: 21-01442.001-R-1
PARCEL NO.: 07-35-401-035

The parties of record before the Property Tax Appeal Board are Lisa Mular, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$23,045
IMPR.: \$117,261
TOTAL: \$140,306

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 wood siding exterior construction with 3,693 square feet of living area. The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 460 square feet of building area. The property has an approximately 11,690 square foot site and is located in Waukegan, Warren Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment

¹ The Residential Appeal petition is internally inconsistent, reporting in Section II that the home is located in Libertyville, Warren Township but in the grid analysis reporting its location as Waukegan. The board of review reported in the Notes on Appeal and the property record card that the subject's location was Waukegan, Warren Township; thus, the Board finds that the subject dwelling is located in Waukegan, Warren Township.

neighborhood code as the subject property and within 0.22 of a mile from the subject. The properties have sites that range in size from 10,120 to 12,310 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction with either 3,804 or 3,938 square feet of living area. The homes were built in either 2001 or 2002. Each comparable has a basement with finished area, central air conditioning, and a garage with 620 square feet of building area. Two comparables each have one or two fireplaces. The comparables sold from November 2019 to December 2020 for prices ranging from \$435,000 to \$457,000 or from \$111.73 to \$120.14 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$134,986 which reflects a market value of \$404,998 or \$109.67 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,306. The subject's assessment reflects a market value of \$421,973 or \$114.26 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 eight comparable sales located within 0.21 of a mile from the subject and with two of these comparables in the same neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The properties have sites that range in size from 10,120 to 12,310 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,269 to 3,879 square feet of living area. The dwellings were built from 2000 to 2002. Each comparable has a basement with seven having finished area, central air conditioning, and a garage that ranges in size from 570 to 700 square feet of building area. Seven comparables each have one or two fireplaces. The comparables sold from July 2020 to August 2021 for prices ranging from \$405,000 to \$490,000 or from \$118.74 to \$143.77 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 ten comparable sales to support their respective positions, one of which is shared by the parties. The Board gives less weight to the appellant's comparable #1 which has a 2019 sale date occurring less proximate in time to the subject's assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold proximate in time to the subject's assessment date. These comparables are similar to

the subject in location, design, age, dwelling size, and most features, except eight of these comparables has basement finish, unlike the subject, suggesting appropriate adjustments would be required to make them more equivalent to the subject. Nevertheless, the properties sold from June 2020 to August 2021 for prices ranging from \$440,000 to \$490,000 or from \$111.73 to \$143.77 per square foot of living area, land included. The subject's assessment reflects a market value of \$421,973 or \$114.26 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record on an overall market value basis but within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

November 21, 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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