



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

APPELLANT: Teddi Mastrototaro  
DOCKET NO.: 21-01614.001-R-1 through 21-01614.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Teddi Mastrototaro, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-01614.001-R-1	10-33-101-003	16,047	0	\$16,047
21-01614.002-R-1	10-33-301-007	23,031	118,931	\$141,962

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 two parcels that are improved with a 2-story dwelling of brick and wood siding exterior construction with 3,352 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 736 square foot garage. The property has a combined 80,150 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 three comparable sales located from 0.12 of a mile to 5.18 miles from the subject. The parcels range in size from 85,330 to 209,960 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding or brick exterior construction. The homes range in size from 2,860 to 5,657 square feet of living area and were built in 1988 or 1993. Each home has a basement, one of which has finished area, central air conditioning, one

to three fireplaces, and a garage ranging in size from 720 to 1,007 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from September 2019 to September 2020 for prices ranging from \$359,000 to \$435,000 or from \$76.90 to \$132.87 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 two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,009. The subject's assessment reflects a market value of \$475,215 or \$141.77 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 five comparable sales located from 0.08 of a mile to 5.18 miles from the subject. Comparable #3 is the same property as the appellant's comparable #2. The parcels range in size from 74,050 to 209,960 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of wood siding, brick, or vinyl siding exterior construction. The homes range in size from 2,529 to 3,252 square feet of living area and were built from 1969 to 1993. Each home has a basement, two of which have finished area, central air conditioning, and one or two garages ranging in size from 528 to 858 square feet of building area. Four homes have one or two fireplaces. The comparables sold from September 2019 to December 2021 for prices ranging from \$380,000 to \$575,000 or from \$132.87 to \$176.81 per square foot of living area, including land.

The board of review submitted a site map depicting the subject's two parcels with notes explaining that the subject's improvements are located on both parcels, but these improvements are all reported on one of the subject's property record cards. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #3, which sold less proximate in time from the assessment date than the other comparables in this record, is located the least proximate in distance to the subject than the other comparables in this record, has a significantly larger site than the subject, and has an inground swimming pool unlike the subject. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables #2 and #5, due to substantial differences from the subject in dwelling size, garage count, and/or design. The Board gives less weight to the board of review's comparable #1, which sold for considerably more than the other comparables in this record, suggesting this sale is an outlier.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #4, which are more similar to the subject in dwelling size and site size, but have varying degrees of similarity to the subject in age, location, and features. These two most similar comparables sold for prices of \$359,000 and \$485,000 or for \$95.86 and \$157.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$475,215 or \$141.77 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

AGENCY

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