



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

APPELLANT: Mary Ann Pandell  
DOCKET NO.: 21-03672.001-R-1  
PARCEL NO.: 15-33-304-261

The parties of record before the Property Tax Appeal Board are Mary Ann Pandell, the appellant, by Jessica Hill-Magiera, Attorney at Law 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:** \$27,861  
**IMPR.:** \$52,367  
**TOTAL:** \$80,228

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 1-story residential condominium unit of brick exterior construction with 1,508 square feet of living area. The dwelling was constructed in 2005. Features include a concrete slab foundation, central air conditioning, and a 200 square foot garage. The property is located in Buffalo Grove, Vernon 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 within the same assessment neighborhood as the subject. The comparables are improved with 1-story residential condominium units of brick exterior construction with 1,510 or 1,705 square feet of living area that were built in 2005.<sup>1</sup> Each unit features central air conditioning, a fireplace, and a 200 square foot garage. The comparables sold from February 2020 to May 2021 for prices ranging from

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<sup>1</sup> The parties differ regarding the dwelling sizes of the common comparables. The Board finds the best evidence of dwelling size is found in the board of review's evidence, which was not refuted by the appellant in written rebuttal.

\$185,250 to \$260,000 or from \$122.68 to \$152.49 per square foot of living area, including land.<sup>2</sup> 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 \$80,228. The subject's assessment reflects a market value of \$241,287 or \$160.00 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 four comparable sales located within the same assessment neighborhood as the subject. Comparables #1, #2, and #4 are the same properties as the appellant's comparables #1, #2, and #3. Comparable #3 is improved with a 1-story residential condominium unit with 1,522 square foot of living area that was built in 2005. This comparable features central air conditioning and a 200 square foot garage and sold in November 2021 for a price of \$289,900 or \$190.47 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #3 is on the higher end of the range of comparables.

### **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 four comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #2 and the appellant's comparable #3/board of review's comparable #4, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #1 and the board of review's comparable #3, which are similar to the subject in dwelling size, age, location, and features. These two most similar comparables sold for prices of \$185,250 and \$289,900 or for \$122.68 and \$190.47 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$241,287 or \$160.00 per square foot of living area, including land, which is bracketed by the two 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.

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<sup>2</sup> The Board notes the prices per square foot are calculated based on the dwelling sizes for these common comparables found in the board of review's evidence.

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:

October 17, 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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APPELLANT

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COUNTY

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