



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

APPELLANT: Jon M. Mullaney  
DOCKET NO.: 21-03709.001-R-1  
PARCEL NO.: 04-32-202-006

The parties of record before the Property Tax Appeal Board are Jon M. Mullaney, 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:** \$12,931  
**IMPR.:** \$70,406  
**TOTAL:** \$83,337

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 tri-level dwelling of wood siding exterior construction with 1,736 square feet of living area.<sup>1</sup> The dwelling was constructed in 1964. Features of the home include a lower level finished area, an unfinished basement, central air conditioning, a fireplace, a 390 square foot attached garage and an 1,152 square foot detached garage. The property has a 39,990 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be 1-story dwellings of brick, wood siding or aluminum siding exterior construction that range in size from 1,424 to 2,020 square feet of living area. The dwellings

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<sup>1</sup> The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review.

were built from 1955 to 1964. Each comparable is reported to have a basement/lower level with finished area. Two comparables have central air conditioning. Four comparables each have one or two fireplaces. Each comparable has a garage ranging in size from 480 to 1,636 square feet of building area. The comparables have improvement assessments that range from \$53,596 to \$67,769 or from \$26.53 to \$38.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,337. The subject has an improvement assessment of \$70,406 or \$40.56 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 in the same assessment neighborhood code as the subject property. Comparable #1 is identical to appellant's comparable #4. The comparables are described as tri-level dwellings of wood siding exterior construction ranging in size from 1,624 to 1,827 square feet of living area. The homes were built from 1963 to 1977. Two comparables are reported to have unfinished basements. Each comparable has a lower level with finished area. Two comparables have central air conditioning. Four comparables each have one or two fireplaces and four comparables each have a garage ranging in size from 480 to 624 square feet of building area. The comparables have improvement assessments that range from \$50,986 to \$64,431 or from \$31.40 to \$36.77 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the counsel for the appellant contends the county equity comparables even without considering the appellant's equity comparables, support a reduction in the subject's improvement assessment.

### **Conclusion of Law**

The appellant 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 nine equity comparables for the Board's consideration, one of which is a common comparable. The Board gives less weight to the appellant's comparables #1, #2 and #5 which are less similar to the subject in dwelling size as well as board of review comparables #2 and #3 which are less similar to the subject in age.

The Board finds the best evidence of assessment equity to be the remaining comparables which includes the common comparable. These comparables are more similar to the subject in dwelling size and age. However, each comparable lacks a detached garage, the parties common comparable lacks central air conditioning, and two comparables lack a fireplace when compared

to the subject. These comparables have improvement assessments that range from \$50,986 to \$60,296 or from \$31.40 to \$36.19 per square foot of living area. The subject's improvement assessment of \$70,406 or \$40.56 per square foot of living area falls above the range established by the best comparables in this record but appears logical due to subject's superior features which includes an 1,152 square foot detached garage. After considering appropriate adjustments to the comparables for differences from the subject, 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:

December 19, 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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