



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

APPELLANT: Frank & Elizabeth Andersen  
DOCKET NO.: 21-03766.001-R-1  
PARCEL NO.: 10-24-106-017

The parties of record before the Property Tax Appeal Board are Frank and Elizabeth Andersen, the appellants, 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:** \$29,113  
**IMPR.:** \$92,610  
**TOTAL:** \$121,723

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a split-level dwelling of wood siding exterior construction with 1,541 square feet of above ground living area. The dwelling was constructed in 1976. Features of the home include a lower level with 995 square feet of finished area, central air conditioning, two fireplaces, three bathrooms, and an attached garage with 622 square feet of building area. The property has a 23,710 square foot site and is in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with split-level style dwellings with wood siding exteriors that range in size from 1,272 to 1,344 square feet of above ground living area. The homes were built in 1975 or 1976. Each comparable has a lower level with finished area ranging in size from 454 to 941 square feet, central air conditioning, one or

two fireplaces, 2 or 2½ bathrooms, and a garage with either 520 or 550 square feet of building area. Comparable #3 also has a basement. The comparables have sites ranging in size from 8,548 to 11,250 square feet of land area. These properties are located from .37 to .59 of a mile from the subject property. The sales occurred from July 2020 to December 2020 for prices ranging from \$244,000 to \$262,000 or from \$181.55 to \$201.69 per square foot of above ground living area, land included. The appellants requested the subject's total assessment be reduced to \$97,493.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,723. The subject's assessment reflects a market value of \$366,084 or \$237.56 per square foot of above ground 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 three comparable sales with comparable #1 being the same property as appellants' comparable sale #1. The comparables are improved with split-level style dwellings with wood siding or vinyl siding exteriors that range in size from 1,269 to 1,344 square feet of above ground living area. The homes were built from 1967 to 1976. Each comparable has a lower level with finished area ranging in size from 483 to 941 square feet, central air conditioning, one or two bathrooms, and one fireplace. Two of the comparables have a garage with either 500 or 550 square feet of building area. The comparables have sites ranging in size from 9,480 to 15,650 square feet of land area. These properties are located from .37 to .70 of a mile from the subject property. The sales occurred from November 2020 to May 2021 for prices ranging from \$244,000 to \$355,000 or from \$181.55 to \$264.93 per square foot of above ground living area, land included.

In rebuttal the appellants' counsel indicated that the board of review comparables were acceptable although comparable sale #2 may be an outlier.

### **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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on five comparable sales to support their respective positions with one sale being common to the parties. The comparables are similar to the subject in location, style, and age. Each comparable has a smaller site than the subject suggesting each would require an upward adjustment for land area to make them more equivalent to the subject property for this characteristic. Each comparable is improved with a home that is smaller than the subject ranging in size from 1,269 to 1,344 square feet of above ground living area whereas the subject dwelling has 1,541 square feet of above ground living area again suggesting that each would require an upward adjustment for size to make them more equivalent to the subject

property. Four of the comparables have one fireplace whereas the subject property has two fireplaces indicating these properties would require an upward adjustment for this feature. Each comparable has fewer bathrooms than the subject property indicating that an upward adjustment would be appropriate. Board of review comparable #3 has no garage while the subject has a 622 square foot attached garage suggesting this comparable would require an upward adjustment for the lack of this amenity. These comparables sold for prices ranging from \$244,000 to \$355,000 or from \$181.55 to \$264.93 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$366,084 or \$237.56 per square foot of above ground living area, including land, which is above the overall price range but within the range on a square foot of living area basis as established by the comparable sales in this record. The subject's overall higher value is justified given the property's larger site, large living area, and superior features relative to these comparables. Based on this evidence, after considering the positive adjustments to the comparables to make them more equivalent to the subject property, the Board finds the assessment of the subject property as established by the board of review is correct 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:

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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COUNTY

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