



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

APPELLANT: Mirella Real
DOCKET NO.: 21-04140.001-R-1
PARCEL NO.: 06-22-312-001

The parties of record before the Property Tax Appeal Board are Mirella Real, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$13,406
IMPR.: \$82,453
TOTAL: \$95,859

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 is improved with a two-story dwelling with a vinyl siding exterior containing 2,845 square feet of living area. The dwelling was built in 1997. Features of the home include a partial unfinished basement, central air conditioning, and an attached garage with 484 square feet of building area. The property has an 11,818 square foot site located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings that range in size from 2,407 to 3,060 square feet of living area. The homes were built from 1992 to 1999. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 420 to 480 square feet of building area. The comparables have sites ranging in size from 11,164 to 14,793 square feet of land area. These properties are located

within .54 of a mile from the subject and have the same assessment neighborhood code as the subject property. The sales occurred from May 2020 to March 2021 for prices ranging from \$247,000 to \$295,000 or from \$96.41 to \$118.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$91,979.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,859. The subject's assessment reflects a market value of \$288,298 or \$101.33 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 improved with two-story dwellings with vinyl siding exteriors containing either 2,820 or 2,845 square feet of living area. The homes were built from 1996 to 1999. Each comparable has a full or partial basement with one having finished area, central air conditioning, and an attached garage with 484 square feet of building area. Four of the comparables have one or two fireplaces. The comparables have sites ranging in size from 9,590 to 16,090 square feet of land area. These properties are located within .48 of a mile from the subject and have the same assessment neighborhood code as the subject property. The sales occurred from April 2020 to December 2021 for prices ranging from \$301,000 to \$352,700 or from \$106.74 to \$125.07 per square foot of living area, including land.

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 parties submitted nine comparable sales that were similar to the subject in location and improved with homes similar to the subject dwelling in age, style and most features. The Board finds, however, the best evidence of market value to be the comparable sales submitted by the board of review as these comparables are improved with homes more similar to the subject dwelling in size than are the comparables submitted by the appellant. These most similar comparables sold for prices ranging from \$301,000 to \$352,700 or from \$106.74 to \$125.07 per square foot of living area, including land. Board of review comparable #1 is practically identical to the subject and sold in January 2021 for a price of \$329,900 or \$115.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,298 or \$101.33 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject property is not overvalued for assessment purposes 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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COUNTY

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