



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

APPELLANT: Lee Graber
DOCKET NO.: 21-04301.001-R-1
PARCEL NO.: 10-34-200-039

The parties of record before the Property Tax Appeal Board are Lee Graber, 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: \$112,166
IMPR.: \$133,316
TOTAL: \$245,482

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 one-story dwelling of wood siding exterior construction with 2,752 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 814 square feet of building area. The property has an approximately 102,370 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 within 3.3 miles of the subject. The comparables consist of one-story dwellings ranging in size from 3,206 to 3,298 square feet of living area. The homes were built from 1986 to 2004. Each dwelling has central air conditioning, an unfinished basement, and a garage ranging in size from 768 to 1,275 square feet of building area. Two comparables each have a fireplace. The parcels range in size from

108,329 to 191,228 square feet of land area. The comparables sold from October 2019 to August 2020 for prices ranging from \$535,000 to \$642,500 or from \$166.77 to \$196.66 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$213,717, for an estimated market value of \$641,215 or \$233.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,482. The subject's assessment reflects a market value of \$738,292 or \$268.27 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 within .75 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 1,807 to 4,062 square feet of living area. The dwellings were built from 1959 to 1985. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 552 to 1,099 square feet of building area. Four comparables each have a basement with finished area and one comparable has a crawl-space foundation. The parcels range in size from 74,050 to 115,430 square feet of land area. The comparables sold from August 2018 to October 2021 for prices ranging from \$515,000 to \$730,000 or from \$170.70 to \$337.58 per square foot of living area, including land. The board of review also submitted a memorandum arguing that the subject is a higher valued waterfront site and the appellant's comparables are lower valued sites. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 and #3 due to their location more than one mile from the subject. Additionally, appellant comparable #2 sold less proximate to the January 1, 2021 valuation date at issue. The Board also gives reduced weight to board of review comparables #2, #4, and #5 due to their less proximate sale dates for valuation as of January 1, 2021. Board of review comparable #2 also features a dissimilar crawl-space foundation in contrast to the subject's finished basement.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1 and #3, which sold proximate to the valuation date at issue and have varying degrees of similarity to the subject. These most similar comparables sold from June 2020 to October 2021 for prices ranging from \$515,000 to \$625,000 or from \$166.77 to

\$192.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,292 or \$268.27 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, the Board finds this logical given the subject's significantly newer dwelling in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lee Graber, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085