



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

APPELLANT: Christine Lemke
DOCKET NO.: 21-04878.001-R-1
PARCEL NO.: 10-13-106-048

The parties of record before the Property Tax Appeal Board are Christine Lemke, 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: \$13,592
IMPR.: \$63,207
TOTAL: \$76,799

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 1,516 square feet of living area. The dwelling was constructed in 1996. Features of the home include a crawl space foundation, central air conditioning, one fireplace, 1.5 bathrooms, and an attached garage with 445 square feet of building area. The property has a 5,230 square foot site located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings that range in size from 1,516 to 1,560 square feet of living area. The homes were built from 1995 to 1998. Each comparable has central air conditioning, 1.5 or 2.5 bathrooms, and a garage ranging in size from 400 to 445 square feet of building area. Three comparables each have one fireplace. These properties have the same

assessment neighborhood code as the subject property and are located from .01 to .23 miles from the subject property. These properties have improvement assessments ranging from \$54,919 to \$61,023 or from \$36.12 to \$39.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$58,601.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,799. The subject property has an improvement assessment of \$63,207 or \$41.69 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 improved with two-story dwellings with vinyl siding exteriors that range in size from 1,506 to 1,522 square feet of living area. The homes were built in 1996 or 1997. Each comparable has a slab or crawl space foundation, central air conditioning, 1.5 bathrooms, and an attached garage with 445 square feet of building area. One comparable as one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from .06 to .22 miles from the subject property. Their improvement assessments range from \$61,983 to \$65,213 or from \$40.89 to \$43.02 per square foot of living area.

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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review as these properties are improved with homes most similar to the subject in size, contain the similar number of bathrooms as the subject dwelling, and have garages that are the same size as the subject's garage. However, five of the comparables have no fireplace, unlike the subject property, suggesting each would require an upward adjustment to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$59,587 to \$65,213 of from \$39.31 to \$43.02 per square foot of living area. The subject's improvement assessment of \$63,207 or \$41.69 per square foot of living area falls within the range established by the best comparables in this record and is well supported considering the suggested adjustment to those comparables that lack a fireplace. Less weight is given the remaining comparables submitted by the appellant due to differences from the subject dwelling in size and features. Based on this record 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: 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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