



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

APPELLANT: Mark Mappa
DOCKET NO.: 22-00301.001-R-1
PARCEL NO.: 16-29-321-021

The parties of record before the Property Tax Appeal Board are Mark Mappa, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$70,730
IMPR.: \$250,188
TOTAL: \$320,918

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 2022 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 2-story dwelling of brick exterior construction with 3,392 square feet of living area. The dwelling was built in 2004. Features of the home were reported to include an unfinished basement, central air conditioning, one fireplace, and an 807 square foot attached garage. The home also features a 576 square foot inground swimming pool. The property has an approximately 16,100 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales, two of which are located in the same assigned neighborhood code as the subject and are within 0.23 of a mile from the subject. Four comparables are reported to have sites ranging in size from 9,100 to 11,100 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick, wood siding,

or brick and wood siding exterior construction ranging in size from 2,287 to 3,555 square feet of living area. The homes were built from 1952 to 2015 with comparable #3 having an effective age of 1965. Three comparables each have a basement with one having finished area and two comparables each have a concrete slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 441 to 712 square feet of building area. Four comparables each have one fireplace. The properties sold from March 2020 to November 2021 for prices ranging from \$525,000 to \$810,000 or from \$185.91 to \$243.46 per square foot of living area, land included. The appellant disclosed in the grid analysis that the subject sold in July 2020 for a price of \$955,000 or \$281.54 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$236,919 which reflects a market value of \$710,828 or \$209.56 per square foot of living area, land included, 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 \$320,918. The subject's assessment reflects a market value of \$962,850 or \$283.86 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review presented a copy of the Multiple Listing Service datasheet supporting the sale of the subject in July 2020 for a price of \$955,000. The board of review noted that the MLS listing disclosed the subject had a finished basement and an additional bathroom which was contrary "to county records and the LCBOR grid." The board of review additionally noted that the subject's 2022 tax year assessment would have been higher, \$330,143, if it had been assessed for the 2021 tax year at its July 2020 purchase with the applicable 2022 equalization factor applied.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and within 0.70 of a mile from the subject. The comparables have sites with either 9,000 or 11,850 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,141 to 3,738 square feet of living area. The homes were built from 2005 to 2007. The comparables each have a basement with one having finished area. Each comparable has central air conditioning, one fireplace, and a garage with either 440 or 462 square feet of building area. The properties sold from February to November 2021 for prices ranging from \$785,000 to \$1,136,000 or from \$249.92 to \$303.91 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

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.

As an initial matter, the Board gives little weight to the 2020 sale of the subject property, disclosed by both parties, which occurred approximately 17 months prior to the January 1, 2022 assessment date at issue and is less likely to be indicative of market value as of that date.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which have substantial differences from the subject in age, dwelling size, foundation type, and/or which have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features, except each comparable lacks an inground swimming pool, which is a feature of the subject. These properties sold from February to November 2021 for prices ranging from \$785,000 to \$1,136,000 or from \$249.92 to \$303.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$962,850 or \$283.86 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: February 20, 2024



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

Mark Mappa, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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