



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

APPELLANT: Barbara Martinez
DOCKET NO.: 22-02047.001-R-1
PARCEL NO.: 10-26-213-005

The parties of record before the Property Tax Appeal Board are Barbara Martinez, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$25,860
IMPR.: \$107,589
TOTAL: \$133,449

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 vinyl siding exterior construction with 2,948 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace, and a 462 square foot garage. The property has an approximately 14,709 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 0.18 of a mile from the subject. The parcels range in size from 9,505 to 16,143 square feet of land area and are improved with 2-story homes ranging in size from 2,658 to 2,956 square feet of living area. The dwellings were built in 1989 and 1990. Each home has a basement, central air conditioning, a fireplace, and a 444 or a 462 square foot garage. The comparables sold from February to July

2021 for prices ranging from \$297,500 to \$346,000 or from \$111.93 to \$117.05 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,449. The subject's assessment reflects a market value of \$400,387 or \$135.82 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.58 of a mile from the subject. The parcels range in size from 7,370 to 7,730 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 1,928 to 2,652 square feet of living area. The dwellings were built from 1987 to 1990. Four homes each have a basement, two of which have finished area, and one home has a crawl space foundation. Each home has central air conditioning and a 420 or a 462 square foot garage. Four homes each have a fireplace. The comparables sold from June 2021 to June 2022 for prices ranging from \$395,000 to \$437,500 or from \$164.03 to \$212.66 per square foot of living area, including land. The board of review noted there were no recent sales of properties similar to the subject in both dwelling size and traffic location. The board of review noted the subject has a large interior site, large dwelling size, and a basement.

The board of review submitted a map depicting the comparables in relation to the subject, which are interior sites in the "Cambridge" development. The board of review also presented a map depicting the appellant's comparables in relation to the subject and the locations of these comparables backing to major county feeder road; a traffic count map of those two roads noting that Route 60 averages 15,700 vehicles per day and Hawley Street averages 7,000 vehicles per day; and a photograph of the intersection of Route 60 and Hawley Street. 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 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which back to busy roads unlike the subject, as

¹ Sec. 1910.50(c)(1) of the Board's procedural rules 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 § 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.

demonstrated by the board of review. The Board also gives less weight to the board of review's comparable #3, which lacks a basement that is a feature of the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, #4 and #5, which are more similar to the subject in age, location, and some features, although these comparables are smaller homes on smaller lots than the subject and two comparables have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$395,000 to \$437,500 or from \$164.03 to \$195.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$400,387 or \$135.82 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis, which is logical given the smaller dwelling sizes of the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: March 26, 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

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