



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

APPELLANT: Oscar & Theresa Giron  
DOCKET NO.: 22-02425.001-R-1  
PARCEL NO.: 10-24-405-033

The parties of record before the Property Tax Appeal Board are Oscar & Theresa Giron, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$25,730  
**IMPR.:** \$93,105  
**TOTAL:** \$118,835

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of wood siding exterior construction with 2,246 square feet of living area.<sup>1</sup> The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 506 square feet of building area. The property has a 16,710 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .63 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, wood siding, or vinyl siding exterior construction ranging in size from 2,232

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<sup>1</sup> Details not reported by the appellants were drawn from the subject's property record card submitted by the board of review.

to 2,576 square feet of living area. The homes were built from 1967 to 1977. Each dwelling has central air conditioning, a basement with finished area, and a garage ranging in size from 441 to 594 square feet of building area. Three comparables each have a fireplace. The parcels range in size from 14,440 to 24,076 square feet of land area. The comparables sold from March 2020 to July 2021 for prices ranging from \$271,500 to \$369,900 or from \$118.40 to \$151.47 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$100,171, for an estimated market value of \$300,543 or \$133.81 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 \$118,835. The subject's assessment reflects a market value of \$356,541 or \$158.74 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .55 of a mile of the subject, four of which are in the subject's assessment neighborhood. Comparable #5 is the same property as appellants comparable #1. The comparables consist of split-level, two-story, or part one-story and part two-story<sup>3</sup> dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,455 to 2,511 square feet of living area. The dwellings were built from 1954 to 1977, with comparables #2 and #4 having effective ages of 1970 and 1972, respectively. Each dwelling has central air conditioning, a basement or lower level with finished area, and a garage ranging in size from 418 to 594 square feet of building area. Four comparables each have a fireplace. The parcels range in size from 7,910 to 24,080 square feet of land area. The comparables sold from April 2021 to April 2022 for prices ranging from \$335,000 to \$385,000 or from \$143.37 to \$264.60 per square foot of living area, including land.

The board of review also submitted an aerial photograph of the subject, noting its location at the end of a cul-de-sac and proximity to a school playground. The board of review also submitted Multiple Listing Service sheets for appellant comparables #1 and #2, noting that appellant comparable #1 sold in the private listing network and appellant comparable #2 sold above its asking price in five days.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants critiqued the board of review comparables and argued that the board of review comparables should be given less weight.

### **Conclusion of Law**

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<sup>2</sup> 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 §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.

<sup>3</sup> Although the board of review's grid describes comparable #2 as a one-story dwelling, the grid reports a 1,155 square foot ground floor and 2,511 square feet of above ground living area, indicating that this property is a part two-story dwelling.

The appellants contend 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 appellants 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, with one comparable being common to the parties. The Board gives less weight to the appellants' comparable #4, which sold less proximate to the January 1, 2022 assessment date at issue than the other comparables in the record. The Board also gives reduced weight to the board of review's comparables #1 and #2, which differ from the subject in age or design.

The Board finds the best evidence of market value to be appellant comparable sales #1, #2, and #3, along with the board of review's comparable sales #3, #4, and #5, including the common comparable, which sold proximate to the lien date at issue and are similar to the subject in design, age, location, dwelling size, and features. These most similar comparables sold from January to November 2021 for prices ranging from \$305,000 to \$369,900 or from \$118.40 to \$174.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$356,541 or \$158.74 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: 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

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