



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

APPELLANT: Derek Mall  
DOCKET NO.: 23-01660.001-R-1  
PARCEL NO.: 13-11-102-003

The parties of record before the Property Tax Appeal Board are Derek Mall, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$37,355  
**IMPR.:** \$181,445  
**TOTAL:** \$218,800

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 2023 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 1-story dwelling of brick and frame exterior construction with 3,093 square feet of living area. The dwelling was constructed in 1975. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 672 square foot garage. The property has an approximately 81,144 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties where comparable #2 is reported to be vacant land and has the same street address as comparable #1.<sup>1</sup> Comparables #1, #3 and #4

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<sup>1</sup> The Board finds appellant comparables #1 and #2 have the same street address, suggesting these two parcels are part of one property. Given this information, the Board finds the site size for comparable #1 to be 21,000 square feet which is the combined total site size for appellant comparables #1 and #2.

are located within 0.90 of a mile from the subject property. The comparables have sites that range in size from 21,000 to 44,338 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 2,447 to 2,861 square feet of living area. The dwellings were built from 1959 to 1979 with the oldest property having an effective age of 1969. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 525 to 860 square feet of building area. The properties sold from March 2020 to February 2023 for prices ranging from \$440,000 to \$512,500 from \$153.79 to \$204.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$193,847 which reflects a market value of \$581,599 or \$188.04 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 \$218,800. The subject's assessment reflects a market value of \$656,466 or \$212.24 per square foot of living area, land included, when using 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 four comparable sales located within 0.69 of a mile from the subject property. The comparables have sites that range in size from 32,925 to 103,710 square feet of land area and are improved with a 1-story or a 1.5-story dwelling of frame exterior construction ranging in size from 2,770 to 3,618 square feet of living area. The homes were built from 1964 to 1976 and have effective ages ranging from 1966 to 1989. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 693 to 910 square feet of building area. The properties sold from June 2021 to May 2023 for prices ranging from \$627,500 to \$803,000 or from \$193.48 to \$270.10 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 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant comparables along with board of review comparables #2 and #4 which are less similar to the subject in site size, design and/or sold in 2020 or 2021, less proximate to the January 1, 2023 assessment date than other properties in the record.

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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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate to the assessment at issue and are generally similar to the subject in location, age/effective age, site size, design, dwelling size and other features. These two comparables sold in June 2022 and May 2023 for prices of \$627,500 and \$760,000 or \$226.53 and \$238.47 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$656,466 or \$212.24 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and below the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's 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: \_\_\_\_\_

September 17, 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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