



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

APPELLANT: Maryann Hightower
DOCKET NO.: 23-02104.001-R-1
PARCEL NO.: 10-25-424-011

The parties of record before the Property Tax Appeal Board are Maryann Hightower, the appellant; 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: \$18,633
IMPR.: \$48,549
TOTAL: \$67,182

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 1.5-story dwelling with vinyl siding exterior construction containing 1,140 square feet of living area.¹ The dwelling is 80 years old, having been constructed in 1943. Features of the home include a full basement, central air conditioning and a 252 square foot garage.² The property has a 13,200 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 four comparable sales located from .10 of a mile to 1.61 miles from the subject. The comparables have sites ranging in size from 6,000 to 12,860 square feet of land area that are improved with 1.5-story or split-level dwellings of wood siding or vinyl

¹ The Board finds the subject is a 1.5-story dwelling based on the photographic evidence submitted by the appellant.

² The record is unclear as to whether the subject has finished basement area, as the appellant failed disclosure when requested in Section III – Description of Property of the appeal form.

siding exterior construction ranging in size from 1,106 to 2,104 square feet of living area.³ The dwellings range in age from 63 to 92 years old. Two comparables have full or partial basements, one of which has finished area, one comparable has a finished lower level, and one comparable has a crawl-space foundation. One comparable has central air conditioning, one comparable has an open frame porch, and three comparables have a garage ranging in size from 462 to 528 square feet of building area. The comparables sold from January to December 2022 for prices ranging from \$97,000 to \$140,000 or from \$61.79 to \$120.07 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 \$67,182. The subject's assessment reflects a market value of \$201,566 or \$176.81 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.⁴

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .10 of a mile from the subject. The comparables have sites with either 6,000 or 7,325 square feet of land area that are improved with 1.5-story dwellings of wood siding exterior construction ranging in size from 1,170 to 1,388 square feet of living area. The dwellings range in age from 80 to 84 years old. The comparables have full basements, each of which have finished area, central air conditioning, and a garage ranging in size from 308 to 528 square feet of building area. One comparable has a fireplace and one comparable has a frame utility shed. The comparables sold from February 2021 to November 2022 for prices ranging from \$210,000 to \$270,000 or from \$179.49 to \$194.52 per square foot of living area, including land. The board of review argued the appellant's comparable #1 was not an arm's-length sale transaction and was in exceptionally poor condition at the time of the sale. As to the remaining comparables submitted by the appellant, the board of review argued the comparables are not located within the subject's neighborhood code.

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

The appellant submitted rebuttal acknowledging the condition of the appellant's #1 was not previously known by the appellant. However, the appellant argues the subject and many other older homes are not in great shape. As to the board of review's argument the appellant's remaining comparables are not located within the subject's neighborhood code, the appellant wrote, "In reference to the distance question by the Freemont assessor, there are not a large number of similar homes in close proximity sold in the allowed appeal range dates." The appellant's rebuttal included information regarding an additional comparable sale not previously submitted by the appellant.

³ The story-heights of the appellant's comparables was based on the photographic evidence submitted by the appellant.

⁴ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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.

As an initial matter regarding the information of an additional comparable sale submitted by the appellant in rebuttal, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code §1910.66(c)).

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables. The appellant's comparable #1 was not advertised prior to its sale and the dwelling lacks central air conditioning. The appellant's comparable #2 is a dissimilar split-level dwelling. The appellant's comparable #3 lacks central air conditioning. The appellant's comparable #4 is located over a mile from the subject, has a dissimilar crawl-space foundation and lacks central air conditioning. The Board also gives less weight to the board of review's comparable #1, due to its sale date occurring greater than 22 months prior to the January 1, 2023 assessment date at issue. The Board finds the board of review's remaining comparable sales have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2023 assessment date at issue. The best comparables sold in June and November 2022 for prices of \$270,000 and \$210,000 or \$194.52 and \$179.49 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$201,566 or \$176.81 per square foot of living area, including land, which falls below the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: _____

November 19, 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

Maryann Hightower
346 SE Garfield Ave.
Mundelein, IL 60060

COUNTY

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