



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

APPELLANT: Patrick Zirkelbach  
DOCKET NO.: 15-02639.001-R-1  
PARCEL NO.: 07-17-405-026

The parties of record before the Property Tax Appeal Board are Patrick Zirkelbach, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$48,411  
**IMPR.:** \$108,652  
**TOTAL:** \$157,063

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 2015 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 is improved with a one-story dwelling of wood siding exterior construction with 2,470 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, four and one-half bathrooms and an attached garage with 734 square feet of building area. The property has a 19,166 square foot site and is located in Gurnee, Warren 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 improved with one-story dwellings that ranged in size from 2,068 to 2,602 square feet of living area. The dwellings were constructed from 1998 to 2000. Each comparable has a basement with three being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 529 to 749 square feet of building area. The comparables have 2, 2½ or 3 bathrooms. These

properties have sites ranging in size from 10,740 to 15,059 square feet of land area and are located from 2.02 to 3.55 miles from the subject property. The sales occurred from March 2014 to November 2014 for prices ranging from \$290,000 to \$370,000 or from \$111.45 to \$164.41 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$148,185.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,063. The subject's assessment reflects a market value of \$473,366 or \$191.65 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings with wood siding exterior construction that ranged in size from 2,343 to 3,272 square feet of living area. The dwellings were constructed from 1993 to 2002. Each comparable has a basement with two being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 500 to 782 square feet of building area. The comparables have either a 2 or 3½ bathrooms. These properties have sites ranging in size from 14,375 to 22,172 square feet of land area and are located from .706 of a mile to 3.195 miles from the subject property. The sales occurred from June 2013 to August 2014 for prices ranging from \$441,000 to \$560,000 or from \$143.79 to \$202.76 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 nine comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review sale #1 due to differences from the subject in size and less weight to board of review sale #4 due to transaction not occurring proximate in time to the assessment date. The remaining seven comparables had varying degrees of similarity to the subject property with the primary difference being in age as each comparable is older than the subject dwelling being constructed from 1993 to 2002 while the subject dwelling was constructed in 2006. These comparables sold for prices ranging from \$290,000 to \$481,000 or from \$111.45 to \$202.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,366 or \$191.65 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 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.



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Chairman



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Member



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Acting Member



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Member



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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: July 21, 2017



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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 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 the subsequent year 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.

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.