



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

APPELLANT: Michael Levberg  
DOCKET NO.: 16-03172.001-R-1  
PARCEL NO.: 15-14-404-008

The parties of record before the Property Tax Appeal Board are Michael Levberg, 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:** \$72,277  
**IMPR.:** \$257,308  
**TOTAL:** \$329,585

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 2016 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 brick exterior construction with 4,682 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 726 square foot attached garage. The property has a 30,492 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located from .23 to .56 of a mile from the subject property. The comparables are described as two-story dwellings of frame and brick exterior construction that ranged in size from 4,757 to 5,221 square feet of living area. The dwellings were constructed from 1989 to 2003. Features of the comparables include basements in which two comparables have finished area, central air conditioning; two or three fireplaces

and attached garages that range from 735 to 774 square feet of building area. The comparables have sites ranging in size from 19,602 to 44,599 square feet of land area. The comparables sold from June 2015 to October 2015 for prices ranging from \$760,000 to \$1,015,000 or from \$158.86 to \$194.41 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$296,497.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$329,585. The subject's assessment reflects a market value of \$993,923 or \$212.29 per square foot of living area including land when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue

The board of review submitted information on four comparable sales located from .037 to 1.944 miles from the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,359 to 4,694 square feet of living area. The dwellings were constructed from 2001 to 2003. Features of the comparables include basements in which three comparables have finished area, central air conditioning, 2 or 3 fireplaces and attached garages that range in size from 781 to 988 square feet of building area. The comparables have sites ranging in size from 21,344 to 34,848 square feet of land area. The comparables sold from February 2015 to April 2017 for prices ranging from \$985,000 to \$1,225,000 or from \$225.97 to \$263.16 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted seven suggested sale comparables for consideration. The Board gave less weight to the board of review's comparable #3 based on its sale occurring in April 2017 which is 16 months after the January 1, 2016 assessment date and less indicative of market value. The Board gave less weight to the appellant's comparable #3 along with the board of review's comparables #2, #3 and #4 due to their distant location and/or larger site size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparable sale #1. The Board finds these comparables are most similar to the subject in location, dwelling size, design and features although appellant's comparable sale #1 is older than the subject. These properties also sold most proximate in time to the January 1, 2016 assessment date. The comparables sold from July of 2015 to November 2016 for prices ranging from \$760,000 to \$1,015,000 or from \$158.86 to \$225.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$993,923 or \$212.29 per square foot of living area, including land, which is within the range established by

the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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: December 18, 2018



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

Michael Levberg, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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