



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

APPELLANT: Howard Horberg  
DOCKET NO.: 16-03424.001-R-1  
PARCEL NO.: 16-23-410-015

The parties of record before the Property Tax Appeal Board are Howard Horberg, 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:** \$206,834  
**IMPR.:** \$619,840  
**TOTAL:** \$826,674

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 2-story dwelling of brick exterior construction with 7,591 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, five fireplaces, a 940 square foot inground swimming pool and a 1,671 square foot attached garage with a full basement with finished area. The property has a 40,384 square foot site and is located in Highland Park, Moraine 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 located from .42 to 2.26 miles from the subject property. The comparables are described as 2-story, 2.5-story or 3-story dwellings of stucco or brick exterior construction ranging in size from 6,171 to 7,745 square feet of living area. The dwellings were constructed from 1990 to 2007. Each comparable has a basement,

four of which have finished area. Additional features of each comparable include central air conditioning, two to five fireplaces and a garage ranging in size from 715 to 1,104 square feet of building area. One comparable has an 800 square foot inground swimming pool. Four comparables have sites ranging in size from 29,679 to 42,268 square feet of land area. The appellant's counsel failed to report land size for comparable #1. The comparables sold from October 2014 to July 2015 for prices ranging from \$1,321,000 to \$2,025,000 or from \$204.46 to \$293.10 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$826,674. The subject's assessment reflects a market value of \$2,492,986 or \$328.41 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued appellant's comparables #1 through #3 are 14-15 years older than the subject and appellant's comparable #1 is located in a different market area that is over 2.25 miles from the subject property.

In support of the subject's assessment, the board of review submitted information on three comparable sales, one of which was submitted by the appellant. The board of review's comparable #3 is the same property as appellant's comparable #4. The three comparable sales are located from .42 to 1.277 miles from the subject property. The comparables are improved with 2-story or 3-story dwellings of frame or brick exterior construction ranging in size from 5,915 to 8,082 square feet of living area. The dwellings were constructed from 1996 to 2006. Each comparable has a basement with finished area, central air conditioning, four or five fireplaces and a garage with either 936 or 1,008 square feet of building area. One comparable has a 612 square foot inground swimming pool. The comparables have sites ranging in size from 21,808 to 39,917 square feet of land area. The comparables sold from June 2014 to October 2015 for prices ranging from \$2,025,000 to \$3,500,000 or from \$293.10 to \$433.06 per square foot of living area, including land. In addition, the board of review submitted information on three equity comparables.

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.

As an initial matter, the Board gave no weight to the equity comparables submitted by the board of review as this evidence does not address the appellant's market value argument.

The Board finds the parties submitted seven comparable sales for consideration that included one common comparable. The Board gave less weight to appellant's comparables #1 through #3 and board of review comparable #1 due to their older ages when compared to the subject. Furthermore, the board of review comparable #1 sold in June 2014 which is less proximate in time to the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the parties common comparable, appellant's comparable #5 and board of review comparable #2. These three comparables have varying degrees of similarity to the subject in age, land size and/or features though all have smaller dwelling sizes, basement area and basement finished area. The parties common comparable also has a smaller land size. These three properties sold from October 2014 to October 2015 for prices ranging from \$1,321,000 to \$2,250,000 or from \$204.46 to \$380.39 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$2,492,986 or \$328.41 per square foot of living area, including land, which falls within the range on a per square foot basis by the best comparable sales contained in the record but above the range on a market value basis. After considering necessary adjustments to the comparables for differences such as land size, dwelling size, basement size and basement finished area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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.

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Chairman





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Member

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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: August 20, 2019



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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 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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