



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

APPELLANT: Edward Kriege  
DOCKET NO.: 16-03673.001-R-1  
PARCEL NO.: 12-28-401-001

The parties of record before the Property Tax Appeal Board are Edward Kriege, 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:** \$178,575  
**IMPR.:** \$217,843  
**TOTAL:** \$396,418

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 1.75-story dwelling of brick exterior construction with 3,267 square feet of living area. The dwelling was constructed in 1938. Features of the home include a partial basement, central air conditioning, three fireplaces and a 451 square foot garage. The property has a 20,389 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of nine assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor and between .14 of a mile and 1.53 miles from the subject property. The comparables consist of 1.5-story, 1.75-story and 2-story dwellings of stucco, stone, brick or wood siding exterior construction ranging

in size from 3,026 to 3,526 square feet of living area. The dwellings were built from 1919 to 1960 with three comparables having effective ages ranging from 1963 to 1980. Each comparable has a basement with five comparables having finished area. The appellant reported that eight comparables feature central air conditioning, each comparable has one or two fireplaces and each comparable has a garage ranging in size from 399 to 782 square feet of building area. The comparables have improvement assessments ranging from \$122,167 to \$180,756 or from \$40.37 to \$57.62 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of five comparable sales located between .29 of a mile and 1.10 miles from the subject property. The comparables consist of 1-story, 2-story, 2.25-story or 2.5-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 2,928 to 3,630 square feet of living area. The dwellings were built from 1900 to 1969 with comparables #2 and #4 having effective ages of 1918 or 1971, respectively. Four comparables each have a basement with two having finished area and one comparable has a concrete slab foundation. The comparables feature central air conditioning, two fireplaces and a garage ranging in size from 420 to 704 square feet of building area. The comparables have sites ranging in size from 19,240 to 40,075 square feet of land area. The comparables sold from March 2014 to May 2016 for prices ranging from \$615,000 to \$1,200,000 or from \$210.04 to \$369.00 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 \$396,418. The subject's assessment reflects a market value of \$1,195,470 or \$365.92 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. The subject has an improvement assessment of \$217,843 or \$66.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two assessment equity comparables<sup>1</sup> and three comparable sales.

The two equity comparables are located in the same neighborhood code as the subject as assigned by the township assessor and within 1.08 miles of the subject property. The comparables consist of a 2-story or a 2.25-story dwelling of wood siding exterior construction containing 3,212 or 3,240 square feet of living area. The dwellings were built in either 1900 or 1948 with comparable #2 having an effective age of 1936. Each comparable has a basement with one having finished area. The comparables feature central air conditioning, one or three fireplaces and a garage containing 294 to 600 square feet of building area. In addition, comparable #1 also has a 556 square foot detached garage. The comparables have improvement assessments of \$228,800 and \$244,024 or \$70.62 and \$75.97 per square foot of living area.

The three comparable sales are located in the same neighborhood code as the subject as assigned by the township assessor and within 1.10 miles of the subject property. The comparables consist of 1.5-story or 2.25-story dwellings of wood siding exterior construction ranging in size from

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<sup>1</sup> Board of review assessment equity comparables #1 and #3 are the same property.

3,325 to 3,349 square feet of living area. The dwellings were built in either 1928 or 1949 with comparable #2 having an effective age of 1972. Two comparables have a basement with one having finished area and one comparable has a concrete slab foundation. The comparables feature central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 1,040 square feet of building area. In addition, one comparable has a 716 square foot in-ground swimming pool. The comparables sold from September 2013 to September 2014 for prices ranging from \$1,170,000 to \$1,230,000 or from \$351.88 to \$367.93 per square foot of living area, including land.

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

### **Conclusion of Law**

The appellant argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to meet this burden of proof.

The record contains 11 assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 through #8 for their dissimilar ages when compared to the subject. The Board finds the appellant's comparables #1, #2 and #9, along with the two comparables submitted by the board of review are somewhat similar when compared to the subject in location, dwelling size, age and some features. They have improvement assessments ranging from \$40.51 to \$75.97 per square foot of living area. The subject property has an improvement assessment of \$66.68 per square foot of living area, which falls within the range of the most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #4 and #5 for their dissimilar ages when compared to the subject. Additionally, the appellant's comparable #5 is a 1-story design unlike the subject's 1.75-story design. The Board also gave less weight to board of review comparable sale #2 due to its newer effective age of 1972 when compared to the subject. The Board gave reduced weight to board of review comparable #3 that sold in September 2013 which is dated

and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment. The Board finds the appellant's comparable sale #1 and board of review comparable sale #1 are similar to the subject in location, dwelling size, age and most features. These two comparables sold in September 2014 and May 2016 for prices of \$1,050,000 and \$1,220,000 or \$335.72 and \$364.29 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,195,470 or \$365.92 per square foot of living area including land, which falls slightly above the best comparable sales in the record on a price per square foot basis. However, the Board finds the subject is superior to the comparables in age and some amenities. After considering adjustments to the comparables for differences in dwelling size, age and features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is 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.

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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: October 15, 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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