



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

APPELLANT: Jodi Megerle  
DOCKET NO.: 16-03860.001-R-1  
PARCEL NO.: 07-15-201-001

The parties of record before the Property Tax Appeal Board are Jodi Megerle, 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 **A Reduction** 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:** \$23,026  
**IMPR.:** \$105,756  
**TOTAL:** \$128,782

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-story dwelling with a finished loft of wood siding exterior construction containing 2,542 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning, two fireplaces and a 960 square foot garage. The property has a 43,560 square foot site and is located in Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables located from .84 of a mile to 8.63 miles from the subject. The comparables are described as three, 1.5-story and three, 1-story dwellings of wood siding or brick exterior construction ranging in size from 2,240 to 3,130 square feet of living area. The dwellings were constructed from 1916 to 1999. The comparables have partial or full basements, with three having finished area. The comparables have central air

conditioning and garages ranging in size from 400 to 1,344 square feet of building area. Five comparables each have one fireplace. The comparables are situated on sites containing from 12,032 to 48,726 square feet of land area. The comparables sold from March 2014 to April 2016 for prices ranging from \$202,500 to \$370,000 or from \$64.70 to \$153.46 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 \$136,350. The subject's assessment reflects a market value of \$411,188 or \$161.76 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 support of the subject's assessment, the board of review submitted information on four comparable sales located from 1.708 to 1.949 miles from the subject. The comparables are described as 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,566 to 2,230 square feet of living area. The dwellings were constructed from 1976 to 1988. The comparables have full basements, with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 644 to 960 square feet of building area. One comparable has an additional 672 square foot detached garage and one comparable has a fireplace. The comparables have sites ranging in size from 40,145 to 42,485 square feet of land area. The comparables sold from March to November 2016 for prices ranging from \$258,000 to \$349,900 or from \$139.76 to \$185.19 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten comparables for the Board's consideration, none of which are truly similar to the subject. Nevertheless, the Board gave less weight to the comparables submitted by the appellant. Comparables #1, #2 and #3 are distantly located from 3.63 to 8.63 miles from the subject and comparables #1 and #2 are also considerably older in age than the subject. In addition, comparables #1, #5 and #6 sold in March and June 2014 which are less proximate in time to the January 1, 2016 assessment date. The Board also gave less weight to board of review comparables #1, #2 and #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparable #3. Appellant's comparable #4 is similar to the subject in location, age, dwelling size and features but has a considerably smaller site size that would require an upward adjustment. Board of review comparable #3 has a similar site size and some features as the subject but is older in age, smaller dwelling size, smaller garage size and no fireplaces which

requires upward adjustments. However, it has a superior number of bathrooms, brick exterior and finished basement area than the subject which require downward adjustments. The two most similar comparables sold in April 2016 for prices of \$328,000 and \$339,000 or \$136.04 and \$152.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$411,188 or \$161.76 per square foot of living area, including land which is higher than the best comparable sales in the record both on overall price and price per square foot bases. After considering necessary 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 excessive and a 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.

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Chairman



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Member

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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 23, 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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COUNTY

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