



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

APPELLANT: Tom Behnke  
DOCKET NO.: 16-03910.001-R-1  
PARCEL NO.: 06-01-116-021

The parties of record before the Property Tax Appeal Board are Tom Behnke, 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:** \$19,215  
**IMPR.:** \$58,286  
**TOTAL:** \$77,501

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 wood siding exterior construction with 1,954 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 452 square foot garage. The property has a 9,148 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales located between .14 and .65 of a mile of the subject with four located in the same neighborhood number as the subject. The comparables were described as two-story dwellings of wood siding exterior construction ranging in size from 1,954 to 2,371 square feet of living area. The dwellings were built in 1999 and 2000. The comparables each feature a basement with one having finished area. In addition,

each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage containing 380 or 400 square feet of building area. The comparables have sites ranging in size from 9,148 to 12,632 square feet of land area. The comparables sold from April 2015 to May 2016 for prices of \$237,000 and \$274,000 or from \$103.33 and \$121.57 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 \$77,501. The subject's assessment reflects a market value of \$233,719 or \$119.61 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 its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same subdivision as the subject property and within .231 of a mile of the subject. Board of review comparables #1 and #5 are the same properties as the appellant's comparables #4 and #5. The comparables were described as containing two-story dwellings of wood siding exterior construction ranging in size from 1,954 to 2,371 square feet of living area. The dwellings were built in 1999 and 2000. Each comparable features a basement with two having finished area. In addition, each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage containing 380 square feet of building area. The comparables have sites containing 9,148 or 9,583 square feet of land area. The comparables sold from June 2014 to May 2016 for prices ranging from \$237,000 to \$308,000 or from \$121.29 to \$129.90 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 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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration which includes two common comparables. The Board gave less weight to the appellant's comparables #1 through #3, along with board of review comparables #2 and #3 due to their somewhat larger dwelling sizes when compared to the subject. Furthermore, the Board finds board of review comparables #2 and #3 sold in 2014 which are dated and less indicative of the subject's market value as of the January 1, 2016 assessment date

The Board finds the best evidence of market value to be the two common comparable sales submitted by both parties. These two comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, land area, design, dwelling size, age and features. These comparables sold in March and May 2016 for prices of \$237,000 and \$239,000 or \$121.29 and \$121.57 per square foot of living area, including land. The

subject's assessment reflects a market value of \$233,719 or \$119.61 per square foot of living area, including land, which is lower than the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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: 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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