



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

APPELLANT: Michael Lilleeng  
DOCKET NO.: 16-03922.001-R-1  
PARCEL NO.: 05-10-102-018

The parties of record before the Property Tax Appeal Board are Michael Lilleeng, 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:** \$21,523  
**IMPR.:** \$79,217  
**TOTAL:** \$100,740

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 2,325 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, a 616 square foot attached garage and a 672 square foot detached garage. The property has a 16,649 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .46 of a mile of the subject property. The comparables consist of a one and one-half story dwelling and two, two-story dwellings of wood siding exterior construction ranging in size from 1,828 to 3,106 square feet of living area. The dwellings were constructed from 1940 to 1991. Comparable #2 has an effective age of 1962. Each comparable features a basement with finished area, central air

conditioning, one to three fireplaces and one or two garages ranging in size from 528 to 768 square feet of building area. The comparables have sites ranging in size from 8,072 to 22,965 square feet of land area. The comparables sold from February to July 2016 for prices ranging from \$193,000 to \$415,000 or from \$105.58 to \$130.39 per square foot of living area, including land. Based on the comparable sales 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 \$109,195. The subject's assessment reflects a market value of \$329,297 or \$141.63 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 three comparable sales located within .52 of a mile of the subject property. The comparables were improved with two-story dwellings of wood siding exterior construction ranging in size from 2,321 to 3,060 square feet of living area. The dwellings were constructed from 1994 to 2007. Each comparable features a basement with one having finished area. The comparables each have central air conditioning and one or two garages ranging in size from 440 to 672 square feet of building area. In addition, two comparable each have two fireplaces. The comparables have sites ranging in size from 8,673 to 18,718 square feet of land area. These properties sold from October 2013 to July 2014 for prices ranging from \$317,500 to \$590,000 or from \$114.87 to \$192.81 per square foot of living area, including land. The board of review also submitted a memorandum from the Grant Township Assessor critiquing the appellant's comparables. Based on the comparable sales 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in land area, dwelling size, design, age and features. However, the Board gave less weight to the appellant's comparable #2 for its significantly older age when compared to the subject. The Board finds the three comparables submitted by the board of review sold from October 2013 to July 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. Furthermore, board of review comparable #1 is dissimilar in age when compared to the subject.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable sales #1 and #3. Despite that these comparables have varying degrees of similarity

when compared to the subject, these homes sold more proximate in time to the January 1, 2016 assessment date and are somewhat similar to the subject in location and age. These comparables sold in February and June 2016 for prices of \$193,000 and \$415,000 or \$105.58 and \$130.39 per square foot of living area, including land. The subject is inferior to the appellant's comparable #1 in land area, dwelling size and features. The subject is superior to the appellant's comparable #3 in land area, dwelling size and features in that it has fewer fireplaces and lacks a second detached garage. The subject's assessment reflects a market value of \$329,297 or \$141.63, including land, which is greater than the two best comparable sales in this record on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value is warranted commensurate with the appellant's request.

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 23, 2019



\_\_\_\_\_  
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 Lilleeng, 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  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085