



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

APPELLANT: Ronald Herbes
DOCKET NO.: 16-03929.001-R-1
PARCEL NO.: 06-34-200-081

The parties of record before the Property Tax Appeal Board are Ronald Herbes, 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: \$50,245
IMPR.: \$29,998
TOTAL: \$80,243

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 one-story dwelling of brick exterior construction with 1,666 square feet of living area. The dwelling was constructed in 1945. Features of the home include a crawl space foundation and a fireplace. The property has a 14,810 square foot site and is located in Grayslake, Avon 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 between .26 of a mile and 2.90 miles from the subject property, three of which are in the subject's neighborhood code as assigned by the township assessor. The comparables consist of one-story dwellings of brick, wood siding or vinyl siding exterior construction ranging in size from 1,384 to 1,953 square feet of living area. The dwellings were constructed from 1937 to 1958. Comparables #2 and #4 have effective ages of 1970 and 1967, respectively. Two comparables each feature a basement with

finished area and three comparables each have a crawl space foundation. In addition, three comparables have central air conditioning, three comparables each have one or two fireplaces and four comparables each have a garage ranging in size from 483 to 960 square feet of building area. The comparables have sites ranging in size from 11,238 to 33,200 square feet of land area. The comparables sold from August 2014 to July 2016 for prices ranging from \$90,000 to \$340,000 or from \$65.03 to \$182.01 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 \$80,243. The subject's assessment reflects a market value of \$241,987 or \$145.25 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 seven comparable sales located between .256 of a mile and 2.937 miles from the subject property, three of which are located in the same neighborhood code as the subject property as assigned by the township assessor. Board of review comparable #7 and the appellant's comparable #2 are the same property. The comparables were improved with a one+-story dwelling, a two-story dwelling and three, one-story dwellings of brick, wood siding or vinyl siding exterior construction ranging in size from 1,091 to 2,464 square feet of living area. The dwellings were constructed from 1937 to 2003. Three comparables each feature a basement, one of which has finished area and four comparables each feature a crawl space foundation. In addition, six comparables have central air conditioning, six comparables each have one or two fireplaces and each comparable has a garage ranging in size from 335 to 888 square feet of building area. The comparables have sites ranging in size from 11,238 to 33,200 square feet of land area. These properties sold from June 2016 to August 2017 for prices ranging from \$275,000 to \$340,000 or from \$119.72 to \$293.31 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 11 suggested comparable sales for the Board's consideration, including the parties' one common comparable. The Board gave less weight to the appellant's comparable #2 which is also board of review comparable #7 due to a newer effective age of 1970 when compared to the subject's age of 1945. The Board also gave less weight to the appellant's comparables #4 and #5, along with board of review comparables #1, #3, #5 and #6 that are distant from the subject being over 2.01 miles away. The Board has given reduced weight to board of review comparables #3, #4 and #5 as they sold in July and August 2017 which are less proximate

in time to the lien date at issue and less likely to be 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 appellant's comparable sales #1 and #3, along with board of review comparable sale #2. These three comparables sold more proximate in time to the January 1, 2016 assessment date and are similar to the subject in location, dwelling size, design and age. These comparables sold from December 2014 to May 2017 for prices ranging from \$199,000 to \$275,000 or from \$143.58 to \$164.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$241,987 or \$145.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and is particularly well-supported by the appellant's comparable #1, even though this sale occurred 13 months prior to the lien date at issue of January 1, 2016. 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 not 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.

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

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