



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

APPELLANT: Robin Ramberg  
DOCKET NO.: 16-03955.001-R-1  
PARCEL NO.: 05-04-301-169

The parties of record before the Property Tax Appeal Board are Robin Ramberg, 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:** \$16,505  
**IMPR.:** \$58,584  
**TOTAL:** \$75,089

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 1,400 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 432 square foot garage. The property has a 9,196 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 the overvaluation argument, the appellant submitted information on three comparable sales located within .34 of a mile of the subject property, two of which are in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 9,182 to 145,395 square feet of land area. The comparables were described as one-story dwellings of brick or wood siding exterior construction ranging in size from 1,298 to 1,693 square feet of

living area. The dwellings were built from 1959 to 1966. One comparable features a full basement with finished area and two comparables have a crawl space foundation. Each comparable has central air conditioning, two comparables have one or two fireplaces and two comparables each have a garage with 528 or 748 square feet of building area. The comparables sold from June 2015 to May 2016 for prices ranging from \$150,000 to \$272,500 or from \$115.38 to \$160.96 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 \$75,089. The subject's assessment reflects a market value of \$226,445 or \$161.75 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 overvaluation argument, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .378 of a mile of the subject property. The comparables have sites ranging in size from 7,780 to 9,866 square feet of land area. The comparables were described as one-story dwellings of wood siding exterior construction ranging in size from 1,288 to 1,512 square feet of living area. The dwellings were built from 1963 to 1983. One comparable features a walk-out style basement with finished area and three comparables each have a crawl space foundation. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 440 to 1,116 square feet of building area. The comparables sold from July 2013 to September 2016 for prices ranging from \$210,000 to \$275,000 or from \$152.17 to \$181.88 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #3 because it is located outside of the subject's neighborhood with a significantly larger land area, older age dwelling and lacks a garage unlike the subject. The Board also gave less weight to board of review comparables #1 through #3 which sold from July 2013 to May 2014 and are dated 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 #2, along with board of review comparable sale #4. Although, these three comparables each lack a basement with finished area, they 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 October 2015 to September 2016 for prices ranging from \$150,000 to \$210,000 or from \$115.38 to \$163.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,445 to \$161.75 per square foot of living area, including land, which is higher in overall basis but falls within the range established by the best comparable sales in this record on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, such as their inferior foundations, 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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