



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

APPELLANT: Ronald Herbes
DOCKET NO.: 17-01720.001-R-1
PARCEL NO.: 11-08-200-006

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: \$116,074
IMPR.: \$ 79,962
TOTAL: \$196,036

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 2017 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 2,540 square feet of living area. The dwelling was constructed in 1952. Features of the home include a partial basement, central air conditioning, two fireplaces, an attached 594 square foot garage, a detached 636 square foot garage and a 2,040 square foot barn. The property has a 287,932 square foot site and is located in Libertyville, Libertyville 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, two of which are located 2.4 and 3-miles from the subject property; no proximity was reported by the appellant for comparable #2. The parcels range in size from 100,461 to 150,598 square feet of land area and have each been improved with a one-story dwelling of brick exterior construction. The homes were built from 1970 to 1983 and range in size from 2,301 to 3,445 square feet of living area. Each dwelling has

a full basement, central air conditioning, a fireplace and a garage or, for comparable #3 two garages, ranging in size from 506 to 1,141 square feet of building area. Comparable #2 has an inground swimming pool of 392 square feet. The three comparables sold from February 2015 to November 2016 for prices ranging from \$351,000 to \$631,000 or from \$142.68 to 210.78 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$160,004 which would reflect a market value of \$480,060 or \$189.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,036. The subject's assessment reflects a market value of \$591,360 or \$232.82 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 in Libertyville and within 1.68-miles from the subject property. The parcels range in size from 39,881 to 42,689 square feet of land area and have each been improved with a one-story dwelling of brick or wood siding exterior construction. The homes were built from 1964 to 1989 with comparables #1 and #2 having newer effective ages of 1975 and 2004, respectively. The dwellings range in size from 2,112 to 2,347 square feet of living area. Each dwelling has a full or partial basement, central air conditioning and one or two fireplaces. Comparables #2 and #3 each have garages of 768 and 540 square feet of building area, respectively. Comparable #1 has a 1,176 square foot barn and comparable #2 has a 272 square foot shed. The comparables sold from January to October 2016 for prices ranging from \$385,000 to \$499,000 or from \$166.59 to \$236.27 per square foot of living area, including land. The board of review submission also stated "with land adjusted" the sales prices range from \$276.41 to \$292.58 per square foot of living area, including land. There was no explanation for how the land was purported adjusted by the assessing officials for these sales.

As part of the submission, the board of review asserted that each of the appellant's comparable properties were located in Green Oaks rather than in Libertyville, like the subject. 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 a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. None of the comparables are particularly similar to the subject in any characteristic but for their one-story designs. The Board has given reduced weight to appellant's comparable #2 due to its significantly larger dwelling size and pool amenity when compared to the subject. The remaining five comparables sold between February 2015 and

October 2016 for prices ranging from \$351,000 to \$499,000, including land. The subject's assessment reflects a market value of \$591,360 or \$232.82 per square foot of living area, including land, which is above the range established by the best comparable sales in this record but appears to be justified given the subject's land area of 287,932 square feet as compared to the best comparables in the record with parcels ranging in size from 39,881 to 150,598 square feet of land area. After considering necessary adjustments to account for differences in land size, dwelling size, age and/or other amenities such as the subject's barn, the Board finds a reduction in the subject's assessment is not 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.



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: September 15, 2020



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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