



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

APPELLANT: Peter Gruber  
DOCKET NO.: 17-02799.001-R-1  
PARCEL NO.: 15-23-301-069

The parties of record before the Property Tax Appeal Board are Peter Gruber, 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:** \$40,702  
**IMPR.:** \$123,985  
**TOTAL:** \$164,687

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 two-story dwelling of brick exterior construction with 3,393 square feet of living area. The dwelling was constructed in 1993. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 400 square foot attached garage. The property has a 10,019 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .30 to .38 of a mile from the subject property. The comparables are described as two-story dwellings of brick exterior construction with either 3,125 or 3,502 square feet of living area. The dwellings were constructed in 1993 or 1995. Features of each comparable include a concrete slab foundation, central air conditioning, one or two fireplaces and an attached garage with either 441 or 483

square feet of building area. The properties have sites containing either 6,970 or 9,583 square feet of land area. The comparables sold from August to November 2016 for prices ranging from \$405,000 to \$491,750 or from \$129.60 to \$143.04 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,687. The subject's assessment reflects a market value of \$496,793 or \$146.42 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on seven comparable sales. The comparable properties are located from .021 to .416 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 3,213 to 3,502 square feet of living area. The dwellings were constructed from 1993 to 1995. Features of each comparable include a concrete slab foundation, central air conditioning, one or two fireplaces and a garage that ranges in size from 400 to 480 square feet of building area. The properties have sites ranging in size from 6,098 to 10,019 square feet of land area. The comparables sold from April 2016 to October 2018 for prices ranging from \$502,500 to \$575,000 or from \$148.10 to \$169.47 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables #3 and #4 due to their 2018 sale dates are less proximate in time to the January 1, 2017 assessment date as other sales in the record and less likely to be reflective of market value as of that date. The Board finds the best evidence of market value to be the remaining comparable sales in the record. The Board finds these comparables are similar to the subject in location, dwelling size, age, design and features. These comparables sold from April 2016 to October 2017 for prices ranging from \$405,000 to \$575,000 or from \$129.60 to \$169.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,793 or \$146.42 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no reduction in the subject's assessment is 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.



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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: June 16, 2020



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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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