



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

APPELLANT: Steven Maier  
DOCKET NO.: 18-00438.001-R-1  
PARCEL NO.: 07-08-306-002

The parties of record before the Property Tax Appeal Board are Steven Maier, 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:** \$28,447  
**IMPR.:** \$136,537  
**TOTAL:** \$164,984

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 2018 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 3,458 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 655 square foot garage. The subject property also features a 648 square foot inground swimming pool. The property has a 25,752 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.38 of a mile from the subject property. The comparables have sites that range in size from 26,413 to 31,234 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,740 to 3,497 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a basement, three with finished area, central air

conditioning, one or two fireplaces and a garage ranging in size from 423 to 710 square feet of building area. The comparables sold from December 2016 to October 2017 for prices ranging from \$412,000 to \$445,000 or from \$127.25 to \$156.93 per square feet of living area, land included.

The appellant also submitted Multiple Listing Service (MLS) sheets for comparable sales #3 and #4 which provided descriptions of each property's condition and updates. Based on this evidence, the appellant requested the subject's assessment be reduced to \$156,747.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,984. The subject's assessment reflects a market value of \$498,742 or \$144.23 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and the same four comparable sales as the appellant. The board also submitted a brief and the MLS sheet for the subject's 2016 sale. In the brief, the board of review stated that the subject property sold in April 2016 for \$495,000 after 13 days of market exposure. The board of review noted that the subject's MLS listing describes the subject property as having recent updates which include an updated gourmet kitchen, updated baths and all new carpet as well as an addition. The board of review noted the subject's current assessment reflects a market value approximately equivalent to the 2016 purchase price. Analysis of the assessment history for the subject, as reported in the property record card, indicated that the subject's 2017 and 2018 assessed market values were essentially unchanged. In conclusion, the board of review took the position that the subject's sale price, addition, updating, inground swimming pool along with the appellant's comparable sales evidence supported the subject's assessed market value. Based on this evidence, the board of review requested the subject'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 parties submitted four comparables and information on the subject's April 2016 purchase for a price of \$495,000 for the Board's consideration. The Board finds these comparables are somewhat similar to the subject, though some have an inground swimming pool, a feature of the subject; comparable #2 lacks a finished basement unlike the subject; and comparables #3 and #4 have smaller dwellings when compared to the subject. These comparables sold from December 2016 to October 2017 for prices ranging from \$412,000 to \$445,000 or from \$127.25 to \$156.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,000 or \$144.23 per square foot of living area, including land, which falls above the overall

price range but within the range on a square foot basis established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, especially with respect to dwelling size, unfinished basement and inground swimming pool, the Board finds a reduction in the subject's assessment is not warranted. Furthermore, the subject's purchase in April 2016 for a price of \$495,000 demonstrates the subject is not overvalued. Based on this evidence, the Board finds 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.



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: October 20, 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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