



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

APPELLANT: Gail Freiberg  
DOCKET NO.: 18-00587.001-R-1  
PARCEL NO.: 01-36-403-020

The parties of record before the Property Tax Appeal Board are Gail Freiberg, 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:** \$81,211  
**IMPR.:** \$126,673  
**TOTAL:** \$207,884

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 2,619 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 1,015 square foot attached garage. The property has a 9,890 square foot site and is located in Lake Villa, Lake Villa 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 .84 of a mile to 4.73 miles from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,274 to 3,394 square feet of living area. The dwellings were constructed in 1997 or 2001. The comparables have basements, with two having finished area. Each comparable has central air conditioning, one or two fireplaces and an

attached garage ranging in size from 605 to 1,146 square feet of building area. Comparable #3 also has a 624 square foot detached garage. The properties have water front sites ranging in size from 15,935 to 25,173 square feet of land area. The comparables sold in April 2017 or February 2018 for prices ranging from \$404,000 to \$700,000 or from \$177.66 to \$206.25 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 \$207,884. The subject's assessment reflects a market value of \$628,428 or \$239.95 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appellant's appeal, the board of review argued appellant's comparable sales #2 and #3 are not located on the Chain O'Lakes like the subject and the board of review comparables.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis on three comparable sales located within .939 of a mile from the subject property. The comparables are situated on sites ranging in size from 12,571 to 25,700 square feet of land area and are improved with a two-story and two, one-story dwellings of wood siding exterior construction that range in size from 1,738 to 2,168 square feet of living area. The dwellings were constructed from 1956 to 1995. Comparable #1 has a full basement with finished area and comparables #2 and #3 have crawl space foundations. Each comparable has central air conditioning, two comparables each have one or two fireplaces and each comparable has an attached garage ranging in size from 440 to 794 square feet of building area. The comparables sold from June to November 2017 for prices ranging from \$440,000 to \$725,000 or from \$213.39 to \$334.41 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 record contains six comparable sales for the Board's consideration. The Board finds neither of the parties' comparable sales are particularly similar to the subject. Nevertheless, the Board gave less weight to appellant's comparables #2 and #3 as they are not located on the Chain O' Lakes and are over 3 miles from the subject. Less weight was also given to board of review comparables #2 and #3 due to their older age and lack of a basement foundation when compared to the subject. The Board gave more weight to the appellant's comparable #1 and board of review comparable #1 as both are located on the Chain O' Lakes and are relatively similar to the subject in age and most features. However, both comparables have larger sites, appellant's

comparable #1 has an unfinished basement and board of review comparable #1 is a smaller one-story dwelling when compared to the subject. These comparables sold in February 2018 and October 2017 for prices of \$515,000 and \$725,000 or \$187.96 and \$334.41 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$628,428 or \$239.95 per square foot of living area including land, which falls between the values established by the two best comparable sales in the record. After considering adjustments to the comparables for differences such as site size, dwelling size, style and unfinished basement when compared to the subject, the Board finds the subject's estimated market value as reflected by its 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.



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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