



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

APPELLANT: Craig Linke  
DOCKET NO.: 18-00614.001-R-1  
PARCEL NO.: 06-01-202-047

The parties of record before the Property Tax Appeal Board are Craig Linke, 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 **a reduction** 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:** \$20,368  
**IMPR.:** \$85,021  
**TOTAL:** \$105,389

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 3,162 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 589 square foot garage. The property has a 9,148 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .18 of a mile from the subject property. The comparables have sites that range in size from 9,583 to 13,068 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,988 to 3,506 square feet of living area. The dwellings were constructed from 1999 to 2001. Each comparable features a basement with three having

finished area, central air conditioning, one or two fireplaces and a garage that ranges in size from 572 to 804 square feet of building area. The comparables sold from June to October 2017 for prices ranging from \$285,000 to \$315,000 or from \$87.25 to \$101.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$105,389 reflecting a market value of approximately \$316,199 when using 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 \$113,873. The subject's assessment reflects a market value of \$344,235 or \$108.87 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 information on four comparable sales located within .207 of a mile from the subject property. The comparables have sites that range in size from 9,148 to 10,454 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,648 to 3,506 square feet of living area. The dwellings were constructed in either 1999 or 2000. Each comparable features a basement with two having finished area, central air conditioning, one fireplace and a garage that ranges in size from 462 to 804 square feet of building area. The comparables sold from June 2017 to March 2019 for prices ranging from \$310,000 to \$403,000 or from \$112.14 to \$121.72 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board also gave less weight to the appellant's comparables #2, #3 and #6 as each has a finished basement unlike the subject's unfinished basement. The Board gave reduced weight to board of review comparables #1, #2 and #4 which differ from the subject in dwelling size and/or have finished basements. The Board finds board of review comparable #3 sold less proximate in time to the assessment date at issue, thus less likely to be indicative of the subject's market value as of January 1, 2018.

The Board finds the best evidence of market value to be the appellant's comparables #4 and #5. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. The properties sold in either June or August 2017 for prices of \$291,500 and \$297,500 or for \$97.56 and \$99.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$344,235 or \$108.87 per square foot of living

area, land included, which is greater than the two best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment commensurate with the appellant's request 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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