



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

APPELLANT: Harold Lemke, Jr  
DOCKET NO.: 18-00646.001-R-1  
PARCEL NO.: 06-27-411-012

The parties of record before the Property Tax Appeal Board are Harold Lemke, Jr, 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:** \$51,440  
**IMPR.:** \$36,670  
**TOTAL:** \$88,110

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 with wood siding containing 1,602 square feet of living area. The dwelling was built in 1957. Features of the home include an unfinished partial basement and an attached garage with 400 square feet of building area. The property has an 11,500 square foot site and is located in Grayslake, Avon 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 improved with a 2-story dwelling, a 1.5-story dwelling, and a 1-story dwelling with vinyl siding exteriors that range in size from 1,747 to 2,101 square feet of living area. The dwellings were built from 1930 to 1943. Two comparables have basements with one being partially finished, one comparable has central air conditioning, two comparables each have one fireplace, and two comparables have detached garages with 400 and 528 square feet of building area, respectively. These properties have sites

ranging in size from 9,148 to 31,799 square feet of land area and are located from .18 to 1.42 miles from the subject property. The sales occurred in May 2017 and January 2018 for prices ranging from \$210,000 to \$338,000 or from \$108.03 to \$160.88 per square foot of living area, land included. The appellant's counsel asserted each comparable was a waterfront property like the subject property. Counsel also asserted that comparable #3 was rehabbed according to the Multiple Listing Service listing sheet.

The appellant requested the subject's assessment be reduced to \$86,499.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,092. The subject's assessment reflects a market value of \$299,553 or \$186.99 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 three comparable sales improved with one-story dwellings with brick or vinyl siding exteriors ranging in size from 1,122 to 1,894 square feet of living area. The homes were built from 1921 to 1961. Two comparables have basements with one having finished area, one comparable has central air conditioning, each comparable has one fireplace and two comparables have an attached garage with 440 and 462 square feet of building area, respectively. The comparables have sites ranging in size from 10,454 to 18,700 square feet of land area and are located within approximately .30 miles from the subject property. The sales occurred from May 2017 to November 2017 for prices ranging from \$275,000 to \$325,000 or from \$164.87 to \$253.12 per square foot of living area, including land.

The board of review requested the 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 evidence in the record supports a reduction to the subject's assessment.

The record contains six sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #2 and #3 due to their more distant location from the subject property than the remaining comparables submitted by the parties and the fact that appellant's comparable #2 has a significantly larger site than the subject property. The four remaining comparables are most similar to the subject in location but the board of review comparables differ from the subject in style, each being a one-story dwelling. Appellant's comparable #1 is most similar to the subject in style but has a larger partially finished basement and a fireplace, superior features in relation to the subject dwelling suggesting downward adjustments would be needed to make the property more equivalent to the subject property. This property sold in May 2017 for a price of \$338,000 or \$160.88 per square foot of living area,

including land. Board of review comparables #1 and #2 have larger basements than the subject with one being finished, each comparable has a one fireplace while the subject has no fireplace, and comparable #3 has central air conditioning while the subject does not. These comparables would require downward adjustments for these superior attributes in relation to the subject dwelling. Board of review comparable #2 has no garage, inferior to the subject, and comparable #3 has no basement, inferior to the subject, which would require upward adjustments to make them more equivalent to the subject. The one-story design of the board of review comparables suggest that a downward adjustment would be needed to account for the different design in relation to the subject's two-story style. These comparables sold for prices ranging from \$275,000 to \$325,000 or from \$164.87 to \$253.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,553 or \$186.99 per square foot of living area, including land, which is greater than three of best comparable sale in this record on a square foot basis. Board of review comparable #2 had the highest price per square foot of living area but is improved with a significantly smaller dwelling than the subject property and the other comparables justifying the higher unit price based on economies of scale. Based on this record, considering the four best sales, but giving most weight to the comparable most similar to the subject in style, appellant's comparable #1, the Board finds a 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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