



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

APPELLANT: Miklos Bende  
DOCKET NO.: 18-02314.001-R-1  
PARCEL NO.: 14-22-201-156

The parties of record before the Property Tax Appeal Board are Miklos Bende, 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:** \$47,825  
**IMPR.:** \$303,170  
**TOTAL:** \$350,995

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 single-family dwelling of brick exterior construction with 5,202 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an attached 1,093 square foot garage. The property has a 45,738 square foot site and is located in Kildeer, Ela 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 along with a brief. The brief outlined evidence noting that the comparables are similar in age, quality grade and within 20% of the subject's dwelling size. Comparable #1 was also noted as being in the subject's assessment neighborhood and was the "best and strongest comparison." Each of the remaining three

comparables were noted in the brief as having superior land values, an in-ground swimming pool and/or an inferior quality grade when compared to the subject.

The four comparable sales are located from .16 of a mile to 3.84-miles from the subject and where comparable #1 shares the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 40,511 to 186,244 square feet of land area and are each improved with two-story dwellings of brick or wood siding exterior construction. The homes were built from 2001 to 2009 and range in size from 4,284 to 5,459 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one to four fireplaces and a garage ranging in size from 886 to 1,023 square feet of building area. Comparable #3 also has a 510 square foot in-ground swimming pool. The comparables sold from May 2017 to June 2018 for prices ranging from \$665,000 to \$920,000 or from \$144.66 to \$168.53 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction to \$277,412 which would reflect a market value of \$832,319 or \$160.00 per square foot of living area, including land, at 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 \$350,995. The subject's assessment reflects a market value of \$1,061,049 or \$203.97 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.

As to the appellant's evidence, the board of review contended that comparable #1 was significantly smaller than the subject dwelling and comparables #3 and #4 were each nearly four miles distant from the subject in North Barrington.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .615 of a mile from the subject and where two of the comparables share the same neighborhood code with the subject as assigned by the assessor. The comparable parcels range in size from 22,216 to 55,539 square feet of land area and have been improved with two-story dwellings of brick exterior construction. The homes were built between 2005 and 2007 and range in size from 5,122 to 5,726 square feet of living area. Each home has an unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 732 to 1,122 square feet of building area. A review of the property record cards provided by the board of review further reveals that comparables #2 and #3 each have in-ground swimming pools of 648 and 681 square feet, respectively. The comparables sold between September 2016 and June 2018 for prices ranging from \$1,050,000 to \$1,450,000 or from \$195.39 to \$253.23 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 along with board of review comparables #1, #2 and #3. Appellant's comparable #1 is substantially smaller than the subject dwelling. Appellant's comparables #3 and #4 are distant from the subject property and appellant's comparable #3 along with board of review comparables #2 and #3 each feature an in-ground swimming pool which is not an amenity of the subject property. Board of review comparable #1 sold in November 2016, some thirteen months prior to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of the subject's estimated market value as more recent sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sale #4. These two comparables have varying degrees of similarity to the subject property and sold in April 2017 and June 2018 for prices of \$920,000 and \$1,260,000 or for \$168.53 or \$246.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,061,049 or \$203.97 per square foot of living area, including land, which is supported by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: June 16, 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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