



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

APPELLANT: Cliff Hieronymus  
DOCKET NO.: 19-02722.001-R-1  
PARCEL NO.: 11-20-305-022

The parties of record before the Property Tax Appeal Board are Cliff Hieronymus, the appellant, by attorney Michael B. Andre of Eugene L. Griffin & Associates, Ltd. in Chicago, 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:** \$92,144  
**IMPR.:** \$207,865  
**TOTAL:** \$300,009

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 2019 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 is improved with two-story dwelling of frame construction with 4,461 square feet of living area. The dwelling was built in 1998 and is approximately 21 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 28,062 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$800,000 as of January 1, 2019. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser. The purpose of the appraisal was to develop a market value opinion for the subject property, as improved, for ad valorem tax assessment only. The property rights appraised were the fee simple interest. The appraiser described the site as having an irregular

shape with set-back requirements placing the building improvement in close proximity to neighboring improvements. The appraiser contends the placement of the home causes a lack of privacy as well as limiting the prairie views or lake views that other homes have. The appraiser considered the home to be in average to good overall condition for its age with some minor levels of deferred maintenance and functional obsolescence.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales improved with one, one-story dwelling and five, two-story dwellings of frame, masonry or frame and masonry construction that range in size from 3,598 to 5,093 square feet of living area. The homes range in age from 10 to 28 years old. Each comparable has a full basement with five having finished area, central air conditioning one to five fireplaces, and a three-car attached garage. The properties have sites ranging in size from 11,787 to 27,532 square feet of land area. Each comparable is located in Libertyville from .03 to 1.03 miles from the subject property. The comparables sold from June 2017 to November 2018 for prices ranging from \$665,000 to \$900,000 or from \$160.02 to \$194.48 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$761,800 to \$815,400. The appraiser arrived at an estimated market value of \$800,000 as of the assessment date. Based on this evidence the appellant requested the subject's assessment be reduced to \$266,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,009. The subject's assessment reflects a market value of \$912,159 or \$204.47 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor improved with two-story dwellings of brick, frame or frame and brick construction that range in size from 4,247 to 4,687 square feet of living area. The homes were built from 1990 to 1999. Each comparable has a basement, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 764 to 950 square feet of building area. The comparables are located in the same neighborhood from .05 to .28 miles from the subject property with sites ranging in size from 21,879 to 41,855 square feet of land area. The sales occurred from March 2017 to August 2019 for prices ranging from \$837,500 to \$990,000 or from \$197.20 to \$225.72 per square foot of living area, including land.

In rebuttal the assessor asserted that four of the sales used in the appellant's appraisal occurred in 2017. The appraiser also indicated that the appraisal comparable sales #3 and #6 are from a different neighborhood and are inferior in quality of construction and lot size.

The board of review requested the assessment of the subject property 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #5. These three comparables are similar to the subject in location, age, style, size, features, and land area. The sales occurred in 2018 and 2019 for prices ranging from \$837,500 to \$990,000 or from \$197.20 to \$225.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$912,159 or \$204.47 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight is given board of review sales #2 and #4, which sold in 2017 for prices of \$975,000 and \$960,000, respectively, due to occurring less proximate in time to the assessment date at issue than the best sales found herein. Less weight was given the appellant's appraisal due to the fact four of the sales occurred in 2017, not proximate in time to the assessment date; comparable #2 differed from the subject in dwelling in size; comparables #3 and #6 differed from the subject property in location; and comparable #4 differed from the subject dwelling in style. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: July 20, 2021



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Cliff Hieronymus, by attorney:  
Michael B. Andre  
Eugene L. Griffin & Associates, Ltd.  
29 North Wacker Drive  
Suite 650  
Chicago, IL 60606

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085