



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

APPELLANT: Richard Braun  
DOCKET NO.: 19-02740.001-R-1  
PARCEL NO.: 15-14-101-005

The parties of record before the Property Tax Appeal Board are Richard Braun, the appellant; 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:** \$52,888  
**IMPR.:** \$216,661  
**TOTAL:** \$269,549

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 consists of a two-story dwelling of brick exterior construction with 4,482 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 750 square foot garage. The property has a 1.87 acre site and is located in Lincolnshire, Vernon Township, Lake County.

Richard Braun appeared before the Property Tax Appeal Board contending overvaluation of land and building as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted a letter addressing the damage caused by the Emerald Ash Borer to the mature Ash trees on his property. There was no monetary amount associated with the removal or re-landscape of the property due to the damage caused by the removal of 72 trees and stumps. Also submitted was

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<sup>1</sup> A consolidated hearing was held under Docket Nos. 19-02740.001-R-1 and 20-01530.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

information on four comparable sales located within 1.52 miles from the subject property. The comparables have sites ranging from 0.45 of an acre to 1.536 acres of land area. The appellant reported that the comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 4,033 to 4,374 square feet of living area. The comparables are 18 or 24 years old. Three comparables have a basement and one comparable lacks a basement. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 746 to 851 square feet of building area. The comparables sold from March 2017 to June 2019 for prices ranging from \$350,000 to \$775,000 or from \$86.78 to \$177.18 per square foot of living area, land included. The appellant requested a reduction in both his land and building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$269,549. The subject's assessment reflects a market value of \$819,547 or \$182.85 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. Appearing on behalf of the board of review was Jack Perry.

The board of review submitted a rebuttal of the appellant's comparable #4 stating that the appellant had the incorrect address, characteristics and sale price. The board of review submitted an updated appellant's grid with the correct information. This update also indicates that the appellants comparables #1 and #2 have basement finish.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .73 of a mile from the subject property. Two comparables are located in the appellant's neighborhood. The comparables have sites ranging in size from .49 of an acre to 3 acres of land area. Perry testified that the comparables are improved with a two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,283 to 4,724 square feet of living area. The homes were built from 1948 to 2003 with comparable #2 having an effective age of 1975. Two comparables have a basement, one with finished area and one comparable lacks a basement. Each comparable has central air conditioning, two or four fireplaces and an attached or detached garage ranging in size from 977 to 1,100 square feet of building area. The property sketch indicates that comparable #2 has two detached garages with a total of 1,100 square feet of building area. Comparable #1 and #3 each have a gazebo. The comparables sold from November 2017 to December 2019 for prices ranging from \$865,360 to 950,000 or from \$186.92 to \$217.94 per square foot of living area, land included. The board of review requested that the Property Tax Appeal Board sustain the 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.

As for the argument for the land valuation, the Board finds that the appellant did not submit any documentation as to the loss in value due to the removal of the ash trees due to the destruction caused by Emerald Ash Borers. Based on lack of evidence, the Board finds no reduction is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #4 as this property according to the appellant's grid analysis lacks a basement when compared to the subject's full basement with finished area. The Board gave less weight to the board of review comparable #2 as this property lacks a basement and is considerably older than the subject property. The Board gave less weight to the appellant's comparable #3 along with board of review comparable #1 due to differences from the subject in age and/or they do not have basement finish like the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #3. These properties are most similar dwelling size, age and features with the subject superior in land size. These most similar comparables sold from April 2018 to December 2019 for prices ranging from \$735,000 to \$950,000 or from \$175.16 to \$217.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$819,547 or \$182.85 per square foot of living area, including land, which is within the range established 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.



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Chairman



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Member



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Member

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Member



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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 27, 2023



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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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APPELLANT

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COUNTY

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