



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

APPELLANT: Charles Thalheimer
DOCKET NO.: 19-03019.001-R-1
PARCEL NO.: 13-24-202-016

The parties of record before the Property Tax Appeal Board are Charles Thalheimer, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, 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: \$42,716
IMPR.: \$166,555
TOTAL: \$209,271

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 frame construction with 3,229 square feet of living area. The dwelling was built in 1971. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 629 square feet of building area. The property has a 59,132 square foot site and is located in North Barrington, Cuba 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 improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,260 to 4,084 square feet of living area. The dwellings were built from 1968 to 1990. Each comparable has a basement with two being partially finished, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 696 to 923 square feet of building area. The comparables

have sites ranging in size from 43,861 to 96,703 square feet of land area and are located within approximately .81 miles from the subject property. The sales occurred from April 2018 to April 2019 for prices ranging from \$405,000 to \$587,000 or from \$124.23 to \$153.54 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$175,449.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,271. The subject's assessment reflects a market value of \$636,275 or \$197.05 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 three comparable sales improved with two, 2-story dwellings and a 1.5-story dwelling of frame construction ranging in size from 2,928 to 3,556 square feet of living area. The dwellings were built in 1972 and 1973. Each comparable has a basement that is partially finished, central air conditioning, two fireplaces, and one or two attached garages ranging in size from 624 to 1,218 square feet of building area. The comparables have sites ranging in size from 41,700 to 66,211 square feet of land area and are located within approximately .11 miles from the subject property. The sales occurred from December 2016 to May 2019 for prices ranging from \$563,500 to \$770,000 or from \$192.28 to \$216.54 per square foot of living area, including land. The board of review submission also asserted the subject property is currently valued 25% less than the property's 2016 sale price of \$785,000 (the subject is actually valued approximately 20% than the 2016 purchase price). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven 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 larger dwelling sizes in relation to the subject dwelling and lack of finished basement area, which the subject has. The Board gives less weight to board of review comparable #1 due to the December 2016 sale date not being as proximate in time to the assessment date as the remaining sales.

The Board finds that the four remaining comparables provided by the parties sold in 2019 for prices ranging from \$405,000 to \$770,000 or from \$124.23 to \$216.54 per square foot of living area, including land, a difference of approximately 74% from low to high on a square foot basis. The record does not contain sufficient evidence or documentation to explain this divergence. The subject's assessment reflects a market value of \$636,275 or \$197.05 per square foot of living area including land, which is within this range and also supported given the fact the subject

property sold in April 2016 for a price of \$785,000. This evidence supports the conclusion the subject property is not overvalued.

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: September 21, 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

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