



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

APPELLANT: Connie Brandt  
DOCKET NO.: 19-04148.001-R-1  
PARCEL NO.: 15-13-308-004

The parties of record before the Property Tax Appeal Board are Connie Brandt, 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:** \$65,753  
**IMPR.:** \$127,508  
**TOTAL:** \$193,261

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 2,786 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 20,040 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on twelve comparable sales located within .86 miles from the subject. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction built from 1965 to 1978. The dwellings range in size from 2,565 to 3,268 square feet of living area and are situated on sites that range in size from 15,680 to 33,980 square feet of land area. The comparables have basements, eleven of which have

recreation rooms. Other features of each comparable include central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 713 square feet of building area. The comparables sold from February 2018 to March 2019 for prices ranging from \$366,500 to \$605,000 or from \$142.05 to \$235.87 per square foot of living area, including land.<sup>1</sup> The appellant also noted comparable #2 previously sold in June 2018 for \$390,000. It was then renovated and resold in March 2019 for \$605,000. The appellant's counsel argued this property's sale should not be given consideration as it is not typical of properties in the neighborhood. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,261. The subject's assessment reflects an estimated market value of \$587,598 or \$210.91 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on five comparable sales located within same neighborhood as the subject, two of which were submitted by the appellant. Board of review comparables #2 and #4 are the same properties as appellant's comparables #12 and #2, respectively. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that were built from 1969 to 1977. The dwellings range in size from 2,565 to 2,844 square feet of living area and are situated on sites that range in size from 15,250 to 22,650 square feet of land area. The comparables have basements with three having recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 484 to 552 square feet of building area. The comparables sold from March 2018 to March 2019 for prices ranging from \$550,000 to \$612,000 or from \$202.28 to \$235.87 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 no reduction in the subject's assessment is warranted.

The record contains 15 comparable sales for the Board's consideration with two comparables common to both parties. The Board gives less weight to appellant's comparables #6 and #8 due to their larger dwelling size and larger site size when compared to the subject, respectively.

The Board finds the best evidence of the market value to be the parties' remaining comparables which includes the two common comparables. These comparables are relatively similar to the

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<sup>1</sup> The board of review submitted a Multiple Listing Service (MLS) sheet associated with appellant's comparable sale #1, disclosing it sold for \$366,500 in January 2019 which was unrefuted by the appellant.

subject in location, style, age, dwelling size, and some features. These comparables sold from March 2018 to March 2019 for prices ranging from \$366,500 to \$612,000 or from \$142.05 to \$235.87 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$587,598 or \$210.91 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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: January 18, 2022



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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COUNTY

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