



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

APPELLANT: Douglas and Andrea Behm  
DOCKET NO.: 19-04381.001-R-1  
PARCEL NO.: 15-24-205-017

The parties of record before the Property Tax Appeal Board are Douglas and Andrea Behm, the appellants, 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:** \$62,466  
**IMPR.:** \$129,335  
**TOTAL:** \$191,801

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of brick and wood siding exterior construction with 3,197 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement, central air conditioning, two fireplace and a 575 square foot garage. The property has an approximately 20,040 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.32 of a mile from the subject property. The comparables have sites that range in size from 15,682 to 20,473 square feet of land area and are improved with 2-story dwellings of brick and frame exterior construction that range in size from 3,126 to 3,364 square feet of living area. The dwellings were built from 1971 to 1975. Each comparable has a basement with finished area, central air

conditioning, one fireplace and a garage ranging in size from 506 to 650 square feet of building area. The properties sold in February 2018 and July 2019 for prices ranging from \$535,000 to \$582,000 or from \$170.93 to \$180.15 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$182,211 which reflects a market value of \$546,688 or \$171.00 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,801. The subject's assessment reflects a market value of \$583,159 or \$182.41 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 located within 1.36 miles from the subject property. The comparables have sites that range in size from 20,470 to 37,030 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,008 to 3,481 square feet of living area. The homes were built from 1969 to 1980. Four comparables have basements with two having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 720 square feet of building area. The properties sold from May 2018 to December 2019 for prices ranging from \$585,000 to \$720,000 or from \$187.15 to \$206.84 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and board of review comparables #2, #3 and #4 due to their finished basement area or crawl space foundation when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age, dwelling size and features. These comparables sold in July 2019 and May 2018 for prices of \$585,000 and \$600,000 or for \$194.48 and \$187.15 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$583,159 or \$182.41 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, 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: December 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

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

APPELLANT

Douglas and Andrea Behm, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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