



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

APPELLANT: James Bollenbacher  
DOCKET NO.: 19-04477.001-R-1  
PARCEL NO.: 13-16-201-008

The parties of record before the Property Tax Appeal Board are James Bollenbacher, 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:** \$36,403  
**IMPR.:** \$159,871  
**TOTAL:** \$196,274

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 1.5-story dwelling of wood siding exterior construction with 3,519 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces, and a 646 square foot garage. The property has a 40,310 square foot site and is located in Lake 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 eleven comparable sales located from .12 to 2.59 miles from the subject. The comparables are described as 1-story, 1.5-story, or 2-story dwellings of frame, brick or brick and frame exterior construction that range in size from 3,211 to 4,043 square feet of living area. The dwellings were built from 1955 to 1997 and are situated on sites ranging in size from 39,500 to 168,316 square feet of land area. The comparables have basements, ten of

which have finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 462 to 1,555 square feet of building area. The appellant submitted Multiple Listing Service sheets associated with comparable sales #2 through #5, #8 and #10. The appellant noted differences in features between the subject and comparables. In addition, comparables #5 and #8 are recent rehabs. The comparables sold from February 2018 to August 2019 for prices ranging from \$380,000 to \$645,000 or from \$106.92 to \$175.96 per square foot of living area, including land. 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 \$196,274. The subject's assessment reflects an estimated market value of \$596,759 or \$169.58 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 its contention of the correct assessment the board of review submitted information on five comparable sales located from .17 to 1.49 miles from the subject. Board of review comparables #1 and #5 are duplicates of appellant's comparable #10 and #11, respectively. The comparables are situated on sites ranging in size from 39,550 to 55,460 square feet of land area and are improved with two-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 3,073 to 3,570 square feet of living area. The dwellings were built from 1985 to 1993. Each comparable has a basement, four of which have recreation rooms. Other features of each comparable include central air conditioning, one to four fireplaces and a garage ranging in size from 627 to 888 square feet of building area. The comparables sold from March 2016 to July 2019 for prices ranging from \$565,000 to \$633,000 or from \$173.67 to \$199.81 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 a reduction in the subject's assessment is not warranted.

The record contains 14 comparable sales for the Board's consideration as two comparables were common to both parties. The Board gives less weight to appellant's comparables #1 through #6 due to differences in location, style and/or age when compared to the subject. The Board also gave less weight to board of review comparables #2, #3 and #4 due to their sale dates in 2016 and 2017 being less proximate in time to the January 1, 2019 assessment as the other sales in the record and less likely to be reflective of market value.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the two common comparables. These comparables sold proximate in time to the assessment date at issue and overall are more similar to the subject in location, age, style, dwelling size and features. These comparables sold from May 2018 to July 2019 for prices

ranging from \$565,000 to \$645,000 or from \$144.58 to \$175.96 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$596,759 or \$169.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the 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 a reduction in the subject's assessment is not 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: February 15, 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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