



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

APPELLANT: Brian Sterling  
DOCKET NO.: 19-04493.001-R-1  
PARCEL NO.: 13-09-307-021

The parties of record before the Property Tax Appeal Board are Brian Sterling, 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:** \$8,823  
**IMPR.:** \$105,020  
**TOTAL:** \$113,843

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 one-story dwelling of wood siding exterior construction with 2,077 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with a recreation room, central air conditioning, a fireplace, a 378 square foot inground swimming pool and a 660 square foot garage. The property has a 17,450 square foot site and is located in Cary, Cuba Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located .68 to 1.01 miles from the subject. The comparables consist of one-story or two-story dwellings of frame exterior

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<sup>1</sup> The Board finds the best evidence for the subject's site size was submitted by the board of review which contained a copy of the subject's site plat that was taken from the Lake County's Interactive Maps System and unrefuted by the appellant.

construction that were built from 1941 to 1992 with one having an effective age of 1950. The dwellings range in size from 1,780 to 2,476 square feet of living area and are situated on sites that range in size from 26,649 to 41,150 square feet of land area. Two comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 350 to 720 square feet of building area. The comparables sold from April 2018 to July 2019 for prices ranging from \$182,000 to \$250,000 or from \$100.97 to \$133.15 per square foot of living area, including land. The appellant submitted Multiple Listing Service (MLS) sheets associated with comparable sales #2 and #3 that disclosed each was rehabbed in 2015 or 2017. 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 \$113,843. The subject's assessment reflects an estimated market value of \$346,133 or \$166.65 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 three comparable sales located within .32 miles from the subject. The comparables have sites ranging in size from 41,770 to 42,360 square feet of land area and are improved with split-level or one-story ranch style dwellings of wood siding or brick and wood siding exterior construction that were built from 1987 to 2002. The dwellings range in size from 1,797 to 2,628 square feet of living area. One comparable is reported to have a lower level. Each comparable is reported to have a basement with a recreation room, central air conditioning, one fireplace and a garage ranging in size from 886 to 1,446 square feet of building area. The comparables sold from February 2017 to October 2019 for prices ranging from \$336,000 to \$483,000 or from \$160.83 to \$186.98 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 parties submitted six comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to differences in site size, style, age, dwelling size and/or some features. Nevertheless, the Board gives less weight to board of review comparable #3 as it sold in February 2017 which is less proximate in time to the January 1, 2019, assessment date and less likely to be reflective of market value.

The Board finds the best evidence of market value to be the remaining comparables in the record which sold proximate in time to the assessment date at issue. These comparables have varying degrees of similarity to the subject in location, site size, age, style, dwelling size, and features. However, the Board finds none of the comparables have an inground swimming pool which is a feature of the subject. Nevertheless, the comparables sold from April 2018 to October 2019 for

prices ranging from \$182,000 to \$483,000 or from \$100.97 to \$186.98 square foot of living area, including land. The subject's assessment reflects an estimated market value of \$346,133 or \$166.65 per square foot of living area, including land, which falls within the range established by the most recent comparable sales in the record. After considering adjustments to the most recent comparables sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment based on overvaluation is 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:

April 19, 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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