



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

APPELLANT: Douglas Auw  
DOCKET NO.: 19-04515.001-R-1  
PARCEL NO.: 11-32-104-033

The parties of record before the Property Tax Appeal Board are Douglas Auw, 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 ***a reduction*** 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:** \$48,632  
**IMPR.:** \$108,968  
**TOTAL:** \$157,600

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 is improved with a two-story dwelling of brick exterior construction with 2,733 square feet of living area. The dwelling was built in 1998. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached two-car garage with 420 square feet of building area. The property has a 12,610 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick or brick and wood siding exteriors ranging in size from 2,721 to 3,039 square feet of living area. The dwellings were built from 1998 to 2000. Each property has an unfinished full basement, central air conditioning, one fireplace, and an attached garage ranging in size from 420 to 604 square feet of building area. Comparable #2 has an inground swimming pool. These

properties have sites ranging in size from 10,910 to 12,070 square feet of land area. Comparable #1 is located in the subject's subdivision while comparables #2 and #3 are located in a different subdivision than the subject property. The sales occurred from July 2018 to April 2019 for prices ranging from \$470,000 to \$545,000 or from \$172.73 to \$179.34 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$156,676.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,390. The subject's assessment reflects a market value of \$511,979 or \$187.33 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 four comparable sales improved with two-story dwellings with brick exteriors that range in size from 2,721 to 3,124 square feet of living area. The homes were built in 1998, however, comparable #4 has an effective year built of 2003. Each comparable has an unfinished full basement, three comparables have central air conditioning, two comparables have one fireplace, and each comparable has an attached garage ranging in size from 420 to 620 square feet of building area. The comparables have sites ranging in size from 9,900 to 14,980 square feet of land area and are located in the same neighborhood as the subject property. The sales occurred from March 2018 to December 2019 for prices ranging from \$450,000 to \$538,000 or from \$144.05 to \$197.72 per square foot of living area, including land. Board of review comparable #2 is the same property as appellant's comparable #1.

### **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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on six comparable sales similar to the subject in style, age, and most features with one comparable property being common to both parties. The Board gives reduced weight to appellant's comparables #2 and #3 due to being located in a different neighborhood than the subject property, their larger dwelling sizes in relation to the subject dwelling, and the fact that comparable #2 has a swimming pool the subject lacks. The four remaining comparables, which includes the common comparable, are located within the same neighborhood as the subject property and are similar to the subject in most features with the exception each property has a fewer number of fireplaces than the subject property. The Board finds board of review comparable #4, which provides a price at the high end of the range, has a newer effective age than the subject dwelling and the remaining sales, which detracts slightly from its similarity to the subject property. The three remaining sales have prices ranging from \$450,000 to \$507,500 or from \$144.05 to \$172.73 per square foot of living area, including land. The common comparable submitted by the parties sold in July 2018 for a price of \$470,000 or \$172.73 per square foot of living area, including land. The subject's assessment reflects a market

value of \$511,979 or \$187.33 per square foot of living area, including land, which is above the range established by three of the best comparable sales in this record, including the common sale submitted by the parties. Based on this evidence the Board finds a reduction in the subject's assessment 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: 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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