



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

APPELLANT: Eric Hanig  
DOCKET NO.: 19-04718.001-R-1  
PARCEL NO.: 16-25-106-037

The parties of record before the Property Tax Appeal Board are Eric Hanig, 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:** \$112,411  
**IMPR.:** \$235,889  
**TOTAL:** \$348,300

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 2.5-story dwelling of brick exterior construction with 3,800 square feet of living area. The dwelling was constructed in 1998 and has an effective age of 1999. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an 816 square foot garage. The property has a 15,220 square foot site and is located in Highland Park, Moraine 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 located from 1.0 to 1.78-miles from the subject property. While these properties are each located in Highland Park, none are located in the same assessment neighborhood code as the subject. The parcels range in size from 9,190 to 13,020 square feet of land area and have each been improved with a two-story dwelling of brick, dryvit or wood siding and brick exterior construction. The homes were built from 1993 to

2004 and range in size from 3,515 to 3,862 square feet of living area. Each dwelling has a basement, one of which is a walkout-style and each has a recreation room ranging in size from 1,432 to 1,460 square feet of building area. The homes have central air conditioning, a fireplace and a garage ranging in size from 420 to 600 square feet of building area. These comparables sold in July or November 2018 for prices ranging from \$750,000 to \$910,000 or from \$199.89 to \$258.89 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$301,053 which reflects a market value of approximately \$903,249 or \$237.70 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$388,399. The subject's assessment reflects a market value of \$1,180,903 or \$310.76 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 located from .52 to .84 of a mile from the subject property. Comparable #4 is located in the same assessment neighborhood code as the subject. The parcels range in size from 15,340 to 34,410 square feet of land area and have each been improved with either a 2-story or a 2.5-story dwelling of wood siding, stucco or stone and wood siding exterior construction. The homes were built from 1911 to 1964 with effective ages ranging from 1937 to 1970. The dwellings range in size from 3,045 to 4,312 square feet of living area. Each dwelling has a basement with a recreation room ranging in size from 812 to 1,100 square feet of building area. The homes have central air conditioning, one to three fireplaces and a garage ranging in size from 520 to 816 square feet of building area. The comparables sold from January 2017 to December 2018 for prices ranging from \$987,500 to \$1,300,000 or from \$269.81 to \$350.57 per square foot of living area, including land. Based on the foregoing 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 evidence of record supports a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the board of review comparables are each significantly older than the subject dwelling and two of the four sales are dated in 2017, less proximate in time to the valuation date at issue than other sales in the record, and should be afforded less weight. Nevertheless, board of review comparables #2 and #3, which are both older than the subject property, sold in 2018 for prices of \$987,500 and \$1,067,500 or for

\$269.81 and \$350.57 per square foot of living area, including land. Due to location, and despite other dissimilarities, the Board finds some weight should be given to these two sales.

The Board finds the appellant's comparable sales are similar to the subject in age, size and some features, although the comparables have finished basements which is not an amenity of the subject dwelling. The appellant's comparables are located more distant from the subject than are the comparables provided by the board of review. These comparables sold in July or November 2018 for prices ranging from \$750,000 to \$910,000 or from \$199.89 to \$258.89 per square foot of living area, including land.

The subject's assessment reflects a market value of \$1,180,903 or \$310.76 per square foot of living area, including land, which is above the overall range but within the range on a per-square-foot basis established by the five best comparable sales in this record when also giving due consideration to board of review comparables #2 and #3. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, 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:

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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COUNTY

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