



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

APPELLANT: Brian Eby
DOCKET NO.: 19-04837.001-R-1
PARCEL NO.: 09-24-304-053

The parties of record before the Property Tax Appeal Board are Brian Eby, 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: \$24,930
IMPR.: \$165,597
TOTAL: \$190,527

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 two-story dwelling with a vinyl siding exterior containing 3,345 square feet of living area. The dwelling was built in 2008. Features of the home include a full walk-out basement with a 1,473 square foot recreation room, central air conditioning, one fireplace and an attached garage with 736 square feet of building area. The property has a 10,450 square foot site and is located in Wauconda, Wauconda 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 wood siding, vinyl siding, or composite and brick exteriors ranging in size from 2,751 to 2,952 square feet of living area. The homes were built from 1988 to 2006. Each comparable has a full basement with one having a recreation room, central air conditioning, one fireplace, and an attached garage ranging in size from 550 to 775 square feet of building area. The properties have

sites ranging in size from 10,230 to 79,710 square feet of land area and are located from approximately .60 to 1.94 miles from the subject property. The comparables sold from February 2018 to September 2018 for prices ranging from \$304,000 to \$410,000 or from \$102.98 to \$139.08 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$141,591.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,527. The subject's assessment reflects a market value of \$579,285 or \$173.18 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 three comparable sales improved with two-story dwellings of wood siding, vinyl siding, or vinyl siding and brick exterior construction ranging in size from 2,296 to 3,022 square feet of living area. The homes were built from 1944 to 1989. Comparable #3, although built in 1944, has effective year built of 1995. Each comparable has a full basement with a recreation room ranging in size from 300 to 1,234 square feet, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 440 to 702 square feet of building area. The comparables have sites ranging in size from 7,660 to 79,910 square feet of land area and are located from approximately .48 to 1.44 miles from the subject property. The sales occurred from April 2018 to October 2019 for prices ranging from \$357,500 to \$700,000 or from \$129.95 to \$231.63 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's comparable #2.

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 five comparable sales to support their respective positions with one property being common to both parties. Of the five comparables, only appellant's comparable #1 is similar to the subject in age being built in 2006. Four comparables have chronological ages approximately 11 to 64 years older than the subject dwelling, diminishing their resemblance to the subject dwelling and suggesting upward adjustments would be required to the comparables to make them more equivalent to the subject property. Appellant's comparables #2 and #3 as well as board of review comparables #1 and #2 have significantly larger sites than the subject property, which detracts from their similarity to the subject. Appellant's comparables #1 and #3 have unfinished basements while the subject has a recreation room in the basement, suggesting upward adjustments to the comparables would be appropriate to make them more equivalent to the subject property. Board of review comparables #1 and #3 are significantly smaller than the subject dwelling negatively impacting the weight that can be given these sales. Nevertheless, the comparables sold from February 2018 to October 2019 for prices ranging from \$304,000 to

\$700,000 or from \$102.98 to \$231.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$579,285 or \$173.18 per square foot of living area, including land, which is within the price range established by the comparable sales in this record. Based on this evidence, considering the subject dwelling's newer age and finished basement, the Board finds the assessment of the subject property as established by the board of review is correct and 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:

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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