



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

APPELLANT: Donald Steffen
DOCKET NO.: 19-04915.001-R-2
PARCEL NO.: 06-35-105-003

The parties of record before the Property Tax Appeal Board are Donald Steffen, 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: \$16,757
IMPR.: \$217,969
TOTAL: \$234,726

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-story dwelling with wood siding exterior construction containing 4,642 square feet of living area. The dwelling was constructed in 1903 but has a 1956 effective age. Features of the home include an unfinished basement, central air conditioning and an attached 1,056 square foot garage. The property has a 12,200 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located from .55 of a mile to 1.44 miles from the subject and not within the same neighborhood code as the subject. The comparables have sites ranging in size from 9,720 to 13,690 square feet of land area that are improved with 2-story dwellings containing from 2,933 to 3,280 square feet of living area. The dwellings were built in 1992 or 1994. The comparables have basements, two of which have

finished area, central air conditioning, a fireplace and an attached garage ranging in size from 420 to 732 square feet of building area. The comparables sold from May to October 2018 for prices ranging from \$274,500 to \$339,000 or from \$90.62 to \$110.81 per square foot of living area, including land. The appellant's submission included a brief noting the differences in features of the appellant's comparables, when compared to the subject. 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 \$234,726. The subject's assessment reflects a market value of \$713,670 or \$153.74 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 five comparable sales that are located from .25 of a mile to 4.54 miles from the subject. The board of review's comparables #4 and #5 are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 10,020 to 274,430 square feet of land area that are improved with 1-story, 1.5-story or 2-story dwellings containing from 1,720 to 5,518 square feet of living area. The dwellings were built from 1900 to 2001, with two homes built in 1900 and 1910 having 1950 and 1957 effective ages. The comparables have basements, three of which have finished area, central air conditioning and an attached or detached garage ranging in size from 360 to 1,400 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from June 2018 to June 2019 for prices ranging from \$330,000 to \$1,100,000 or from \$170.29 to \$199.35 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 a total of ten comparable sales for the Board's consideration. The Board finds none of the parties' comparables are particularly similar to the subject in dwelling size, and only the board of review's comparables #4 and #5 are similar in age and location, when compared to the subject. Nevertheless, the parties' comparables sold from May 2018 to June 2019 for prices ranging from \$274,500 to \$1,100,000 or from \$90.62 to \$199.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,670 or \$153.74 per square foot of living area, including land, which falls within the range established by the comparable sales in the 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. Based on this record the Board finds 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:

May 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Donald Steffen, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085