



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

APPELLANT: Steven Maier
DOCKET NO.: 19-04923.001-R-1
PARCEL NO.: 07-08-306-002

The parties of record before the Property Tax Appeal Board are Steven Maier, 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: \$23,915
IMPR.: \$130,645
TOTAL: \$154,560

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 of wood siding exterior construction with 3,474 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace, a 655 square garage and a 648 square foot inground swimming pool. The property has a 25,750 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within 1,164 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 25,680 to 37,660 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,734 to 3,090 square feet of living area. The dwellings were built from 1989 to 1992. Each

comparable has a basement finished with a recreation room, central air conditioning, a fireplace and a garage ranging in size from 440 to 690 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from July 2018 to February 2019 for prices ranging from \$290,000 to \$433,000 or from \$105.84 to \$140.13 per square foot of living area, including land. Counsel for the appellant noted differences between the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$144,069, which would reflect a market value of \$432,250 or \$124.42 per square foot of living area, including land, when using 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 \$154,560. The subject's assessment reflects a market value of \$469,930 or \$135.27 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 located within 987 feet of the subject property and within the same assessment neighborhood code as the subject. The board of review's comparable #1 is a duplicate of the appellant's comparable #4. The comparables have sites that range in size from 25,170 to 33,280 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,090 to 3,582 square feet of living area. The dwellings were built in 1989 or 1990. Each comparable has a basement finished with a recreation room, central air conditioning, a fireplace and a garage with either 654 or 710 square feet of building area. Comparable #2 has a gazebo. The properties sold from June 2018 to January 2020 for prices ranging from \$433,000 to \$545,000 or from \$128.35 to \$152.15 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 record contains a total of six suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board gives less weight to the appellant's comparables #1, #2 and #3 due to their smaller dwelling sizes when compared to the subject. The Board gives reduced weight to board of review comparable #3 as its sale occurred less proximate in time to the assessment date at issue than the other comparable sales in the record, and thus less likely to be indicative of the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be the parties' common sale and board of review comparable sale #2. The Board finds these two comparables are overall more similar to the subject in location, dwelling size, design, age and some features, except neither comparable

has an inground swimming pool like the subject. These properties sold in June 2018 and July 2018 for prices of \$433,000 and \$545,000 or for \$140.13 and \$152.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$469,930 or \$135.27 per square foot of living area, including land, which falls between the two best comparable sales in the record in terms of overall market value, but below the comparables on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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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