



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

APPELLANT: Ralph Bornhoeft
DOCKET NO.: 19-04981.001-R-1
PARCEL NO.: 11-23-102-022

The parties of record before the Property Tax Appeal Board are Ralph Bornhoeft, 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: \$77,065
IMPR.: \$123,754
TOTAL: \$200,819

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 brick exterior construction with 2,719 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 600 square foot garage. The property has a 20,914 square foot site that backs up to a subdivision pond and is located in Green Oaks, Libertyville 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 located from 0.06 of a mile to 1.23 miles from the subject, two of which are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 23,143 to 81,687 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction that range in size from 2,540 to 3,112 square feet of living area. The dwellings

were built from 1972 to 1997. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 315 to 564 square feet of building area. Comparable #1 also features an inground swimming pool. The properties sold from June 2018 to May 2019 for prices ranging from \$478,000 to \$618,000 or from \$167.10 to \$200.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$172,186 which reflects a market value of \$516,610 or \$190.00 per square foot of living area, land included, 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 \$200,819. The subject's assessment reflects a market value of \$610,578 or \$224.56 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 addition to the grid analysis and subject's property record card, the board of review submitted an aerial map of the subject and its comparable #2, depicting both properties as backing up to a subdivision pond. The board of review contended the "appellant presented no comparables sales that back to water" which was not disputed by the appellant.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.06 of a mile from the subject property and located in the same assessment neighborhood code as the subject. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #5 and #3, respectively. The comparables have sites that range in size from 16,410 to 23,670 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,624 to 3,086 square feet of living area. The homes were built from 1995 to 1997. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 600 square feet of building area. The properties sold from June 2017 to April 2019 for prices ranging from \$568,750 to \$618,000 or from \$195.78 to \$228.66 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparables #1, #2 and #4 along with board of review comparable #2 which differ from the subject in age, site size, presence of an inground pool, a location greater than one mile from the subject and/or a sale date in 2017, less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age, site size, dwelling size and features. These comparables sold in June 2018 and April 2019 for prices of \$568,750 and \$618,000 or \$195.78 and \$200.26 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$610,578 or \$224.56 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall basis and falls above the two best comparables on a per square foot basis. Given the subject's smaller dwelling size along with its pond view site, a per square foot value above the two best comparables appears to be justified. Therefore, after considering adjustments to the comparables for differences from the subject, 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:

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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