



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

APPELLANT: Troy Huber
DOCKET NO.: 19-05010.001-R-1
PARCEL NO.: 11-17-303-001

The parties of record before the Property Tax Appeal Board are Troy Huber, 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: \$71,034
IMPR.: \$104,823
TOTAL: \$175,857

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 2,404 square feet of living area. The dwelling was constructed in 1973. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 17,638 square foot site and is located in Libertyville, Libertyville 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 0.22 of a mile from the subject property. The comparables have sites that range in size from 14,939 to 17,324 square feet of land area and are improved with two-story dwellings of frame and brick exterior

construction that range in size from 2,284 to 2,581 square feet of living area.¹ The dwellings were built in 1972 or 1973 with comparable #3 having an effective age of 1991. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 420 to 525 square feet of building area. The properties sold from August 2018 to July 2019 for prices ranging from \$380,000 to \$562,500 or from \$147.23 to \$246.28 per square foot of living area, land included.

The appellant also submitted Multiple Listing Service (MLS) sheets on its comparables #1 and #4, in which comparable #1 is described as a two-story dwelling with a finished basement and comparable #3 is described as having updates. Based on this evidence, the appellant requested the subject's assessment be reduced to \$139,418 which reflects a market value of \$418,296 or \$174.00 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 \$175,857. The subject's assessment reflects a market value of \$534,682 or \$222.41 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 within 0.38 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 15,021 to 26,103 square feet of land area and are improved with two-story dwellings of frame and brick exterior construction that range in size from 2,284 to 2,676 square feet of living area. The homes were built in 1973 or 1977 with comparable #2 having an effective age of 1995. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 431 to 517 square feet of building area. The properties sold from July 2017 to August 2018 for prices ranging from \$562,500 to \$657,250 or from \$245.61 to \$261.20 per square foot of living area, land included.

The board of review also submitted comments critiquing appellant comparables #1 and #2 arguing comparable #1 is "on high tension lines" and comparable #2 "was extremely outdated and sold by an estate," however, no documentary evidence was submitted in support of these claims. It also argued that the subject is assessed below its 2017 sale price of \$585,000 which was reported in the grid analysis and property record card for the subject. 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

¹ The Board finds the best description of appellant comparable #1's design was found in the photographs and Multiple Listing Service (MLS) sheet on the property which depicted the dwelling as a two-story home.

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 Board finds that both parties submitted details on the subject's September 2017 sale, which was also reported in the subject's property record card, however, the Board gives little weight to this 2017 sale as it occurred more distant than other sales in the record to the January 1, 2019 assessment date at issue.

The record contains seven comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to the appellant's comparable #3 along with board of review comparables #2 and #3 which differ from the subject in effective age and/or sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and most features. These comparables sold from July 2018 to June 2019 for prices ranging from \$380,000 to \$657,250 or from \$147.23 to \$246.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$534,682 or \$222.41 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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: March 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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