



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

APPELLANT: Allan Meyer
DOCKET NO.: 19-05097.001-R-1
PARCEL NO.: 11-08-311-004

The parties of record before the Property Tax Appeal Board are Allan Meyer, 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: \$70,364
IMPR.: \$178,167
TOTAL: \$248,531

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 frame construction and wood siding exterior containing 3,649 square feet of living area. The dwelling was built in 1994. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 690 square feet of building area. The property has an 18,117 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 two grids with information on seven comparable sales¹ located within .42 of a mile from the subject and within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 14,911 to 21,791 square feet of land area and are improved with 2-story dwellings described as being of brick or frame and

¹ For clarity, the Board has re-numbered the comparables on the second grid as comparables #6 and #7.

brick construction that range in size from 3,401 to 4,078 square feet of living area. The dwellings were built from 1992 to 2003. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 620 to 1,062 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$705,000 to \$828,000 or from \$180.55 to \$221.75 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,531. The subject's assessment reflects a market value of \$755,643 or \$207.08 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 .17 of a mile from the subject and in the same assessment neighborhood code as is assigned to the subject property. The board of review comparables #1, #2, and #3 are the same properties as appellant's comparables #5, #6, and #7 respectively. The comparables have parcels ranging in size from 15,340 to 21,790 square feet of land area and are improved with 2-story dwellings described as having brick, wood siding, or brick and wood siding exteriors that range in size from 3,401 to 3,734 square feet of living area. The dwellings were built from 1992 to 2000. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 662 to 808 square feet of building. The comparables sold from June 2018 to August 2019 for prices ranging from \$705,000 to \$828,000 or from \$201.42 to \$228.60 per square foot of living area, including land. 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 Board finds the parties submitted a total of eight comparable sales for the Board's consideration which includes the parties' three common comparables. The comparables present varying degrees of similarity to the subject property. The Board gives reduced weight to appellant's comparable #2 based on its larger dwelling size and larger garage size when compared to the subject.

The Board finds the remaining comparables (including the parties' three common comparables) to be relatively similar to the subject in location, design, age, lot size, dwelling size, and most features. These most similar comparables in the record sold from June 2018 to August 2019 for prices ranging from \$705,000 to \$828,000 or from \$180.55 to \$228.60 per square foot of living

area, including land. The subject's assessment reflects a market value of \$755,643 or \$207.08 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record both in terms of overall market value and on a per square foot of living area basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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: September 20, 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

Allan Meyer, 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