



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

APPELLANT: Mark Bende
DOCKET NO.: 19-05203.001-R-1
PARCEL NO.: 14-13-202-037

The parties of record before the Property Tax Appeal Board are Mark Bende, 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: \$ 83,737
IMPR.: \$293,907
TOTAL: \$377,644

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 frame exterior construction with 6,438 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, three fireplaces and an attached 1,233 square foot garage. The property has an approximately 40,100 square foot site and is located in Long Grove, Ela 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, where comparable #3 is located in close proximity and in the same assessment neighborhood code as the subject. The remaining comparables are located .46 of a mile, 1.45 and 2.67-miles from the subject. The parcels range in size from 27,081 to 152,406 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction. The homes were built from 1987 to 2005; the

oldest home has a reported effective age of 1992. The dwellings range in size from 5,040 to 6,317 square feet of living area. Each comparable has a basement, one of which is a lookout style. Features include central air conditioning, one to four fireplaces and a garage ranging in size from 864 to 1,146 square feet of building area. Comparables #2 and #4 have inground swimming pools of 930 and 450 square feet of pool area, respectively. The properties sold from February 2018 to July 2019 for prices ranging from \$788,000 to \$1,014,500 or from \$153.07 to \$160.60 per square foot of living area, including land.

In a brief, the appellant reported that comparable #3 was the only sale in the subject's neighborhood. Differences between the subject and comparables #2 and #4 in finished lower level, number of fireplaces and basement size were also noted in the brief.

Based upon this evidence, the appellant requested a reduced total assessment of \$339,034, which would reflect a market value of \$1,017,204 or \$158.00 per square foot of living area, including land, 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 \$377,644. The subject's assessment reflects a market value of \$1,148,203 or \$178.35 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, where comparables #1 and #2 are located in the same assessment neighborhood code as the subject. Comparables #3 and #4 are located .46 and .38 of a mile from the subject, respectively. The parcels range in size from 27,290 to 60,550 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction. The homes were built from 1994 to 2010. The dwellings range in size from 5,116 to 7,435 square feet of living area. Each comparable has a basement, central air conditioning, two to seven fireplaces and a garage ranging in size from 870 to 1,104 square feet of building area. The properties sold from March 2018 to December 2019 for prices ranging from \$952,000 to \$1,350,000 or from \$164.80 to \$186.08 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 record evidence does not support a reduction in the subject's assessment.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which differ substantially in dwelling size when compared to the subject and/or have inground swimming pools which is not a feature of the subject. The Board has likewise

given reduced weight to board of review comparables #1 and #4 which each differ substantially in dwelling size when compared to the subject.

Thus, on this limited record, the Board finds the best evidence of market value to be board of review comparable sales #2 and #3 which are similar to the subject in design, exterior construction, bracket the subject in dwelling size and have similar foundations and features to the subject, although the subject has a larger garage than each of these comparables. These most similar comparables sold in March and December 2018 for prices of \$1,200,000 and \$1,000,000 or for \$181.35 and \$164.80 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,148,203 or \$178.35 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparable sales when compared to 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:

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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