



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

APPELLANT: Roger Herod
DOCKET NO.: 19-05207.001-R-1
PARCEL NO.: 14-13-201-064

The parties of record before the Property Tax Appeal Board are Roger Herod, 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: \$ 34,120
IMPR.: \$111,126
TOTAL: \$145,246

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 2,421 square feet of living area. The dwelling was constructed in 1989. Features of the dwelling include a partial basement, central air conditioning, a fireplace and a 600 square foot garage. The property has a 9,826 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 three comparable sales located in the same assessment neighborhood code as the subject. The parcels range in size from 8,785 to 11,455 square feet of land area and are improved with two-story dwellings of frame exterior construction. The dwellings were built in either 1987 or 1997 and range in size from 2,647 to 2,913 square feet of living area. Features include basements, central air conditioning and garages that range in size

from 518 to 667 square feet of building area. Two comparables each have a fireplace. Appellant's comparable #3 has a 120 square foot gazebo. The comparables sold from May 2018 to June 2019 for prices ranging from \$455,000 to \$534,000 or from \$171.89 to \$183.32 per square foot of living area, land included. Based on this evidence, the appellant requested a total assessment reduction to \$138,790, or a market value of approximately \$416,412 or \$172.00 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 \$145,246. The subject's assessment reflects a market value of \$441,611 or \$182.41 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, where board of review comparables #1, #2 and #3 are the same properties as appellant's comparables #3, #1 and #2, respectively. The new property presented by the board of review is located in the same assessment neighborhood code as the subject and consists of a 16,944 square foot parcel improved with a two-story dwelling of frame exterior construction. The home was built in 1989 and contains 2,458 square feet of living area. The dwelling features a basement, central air conditioning, a fireplace and a 576 square foot garage. Board of review comparable #4 sold in April 2018 for \$465,000 or for \$189.18 per square foot of living area, land included. 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 parties submitted a total of four comparable sales, three of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The comparables are each similar to the subject in location, design, dwelling size and several features and present varying degrees of similarity in age when compared to the subject. The four comparables in the record sold from April 2018 to June 2019 for prices ranging from \$455,000 to \$534,000 or from \$171.89 to \$189.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$441,611 or \$182.41 per square foot of living area, including land, which is below the range established by the comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the record evidence fails to support a claim of overvaluation and thus, 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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