



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

APPELLANT: William Ebner  
DOCKET NO.: 19-05334.001-R-1  
PARCEL NO.: 15-18-401-050

The parties of record before the Property Tax Appeal Board are William Ebner, 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 **A Reduction** 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:** \$50,000  
**IMPR.:** \$124,893  
**TOTAL:** \$174,893

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 one-story dwelling of brick and wood siding exterior construction with 2,771 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 624 square foot garage. The property has a 23,522 square foot site and is located in Long Grove, Vernon 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 from .43 to 1.71 miles from the subject. The comparables have sites that range in size from 42,689 to 99,317 square feet of land area and are improved with one-story or two-story dwellings of frame exterior construction that were built from 1985 to 1989. The dwellings range in size from 2,960 to 3,456 square feet of living area. The comparables have basements with one being a walkout with finished area. Each

comparable has central air conditioning, one or three fireplaces, and a garage ranging in size from 781 to 864 square feet of building area. The appellant noted the comparables are older than the subject and adjusted the request based on the age differences. One comparable has an inground swimming pool. The comparables sold from July 2017 to November 2018 for prices ranging from \$535,000 to \$632,500 or from \$169.27 to \$198.52 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,425. The subject's assessment reflects a market value of \$569,854 or \$205.65 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 rebuttal, the board of review critiqued appellant's comparables noting #1 is a two-story dwelling, #2 and #3 are over one mile away and all are 17 to 21 years older when compared to the subject. In addition, assessor comparable #2 was a sheriff's sale that was listed for \$659,000 when it foreclosed.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .43 miles from the subject. Board of review comparable #3 is a duplicate of appellant's comparable #2. The comparables have sites ranging in size from 20,470 to 42,690 square feet of land area and are improved with one-story dwellings of wood siding or wood siding and brick exterior construction that were built from 1985 to 2005. The dwellings range in size from 2,420 to 2,960 square feet of living area and have basements with two having recreation rooms. Each comparable features central air conditioning, one fireplace, and a garage ranging in size from 529 to 792 square feet of building area. One comparable has an inground swimming pool. The board of review submitted a prior Multiple Listing Service sheet for comparable sale #2. The MLS sheet indicated it was originally listed on April 19, 2018, for \$699,000 and then reduced to \$659,000. It was taken off the market after 366 days. The comparables sold from November 2018 to October 2019 for prices ranging from \$417,000 to \$535,000 or from \$147.77 to \$216.94 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 evidence in the record indicates a reduction in the subject's assessment is warranted.

The record contains five suggested comparable sales for the Board's consideration, one of which is common to both parties. The Board gives less weight to the appellant's comparables which includes the parties' common comparable due to differences in location, site size, style, age

and/or dwelling size when compared to the subject. In addition, one comparable has an inground swimming pool unlike the subject and one comparable was a dated sale that sold in July 2017.

The Board finds the best evidence of the subject's market value to be board of review comparables #1 and #2. Both comparables are more similar to the subject in location, site size, dwelling size, age, and most features. However, each comparable has finished basement area unlike the subject's unfinished basement. These comparables sold in October and June 2019 for prices of \$525,000 and \$417,000 or for \$216.94 and \$147.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$569,854 or \$205.65 per square foot of living area, including land, which is bracketed by the two best comparables on a square foot basis but above on overall market value. Based on this evidence and after considering adjustments to the best comparable sales for differences including basement finish when compared to the subject, the Board finds a reduction in the subject's assessment is justified based on overvaluation.

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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