



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

APPELLANT: Mark Albert  
DOCKET NO.: 19-05856.001-R-1  
PARCEL NO.: 14-13-201-042

The parties of record before the Property Tax Appeal Board are Mark Albert, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:** \$36,562  
**IMPR.:** \$141,449  
**TOTAL:** \$178,011

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 is improved with a one-story ranch dwelling of brick and frame exterior construction with 2,800 square feet of living area. The dwelling was built in 1989 and is 30 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and an 827 square foot three-car garage. The property has approximately a 9,094 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 an appraisal estimating the subject property had a market value of \$375,000 as of January 1, 2019. The appraisal was prepared by Terrence M. Fallen, an Associate Real Estate Trainee Appraiser and supervisory appraiser, Jerry R. Wicklund, a Certified Residential Real Estate Appraiser. The appraiser developed the sales comparison approach to value using

four comparable sales. The appraiser described the comparables as ranch dwellings that range in size from 2,495 to 2,761 square feet of living area. The homes range in age from 21 to 31 years old. Each comparable has a basement, three with finished area. Other features of each comparable include central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 9,022 to 40,076 square feet of land area and are located .04 to 2.45 miles from subject property. The sales occurred from January 2017 to February 2018 for prices ranging from \$345,000 to \$510,000 or from \$137.63 to \$204.08 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$364,700 to \$437,040. Based on these adjusted sale prices, the appraiser arrived at an estimated value of \$375,000 or \$133.93 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$124,987 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,011. The subject's assessment reflects a market value of \$541,231 or \$193.30 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 five comparable sales prepared by the township assessor. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 2,417 to 3,453 square feet of living area. The dwellings were built from 1989 to 1997. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 605 to 864 square feet of building area. These properties have sites ranging in size from 9,789 to 10,567 and are located within .61 miles from the subject property. The sales occurred from April 2017 to January 2019 for prices ranging from \$480,000 to \$575,000 or from \$165.07 to \$199.11 per square foot of living area, including land.

In rebuttal the board of review asserted that the appraisal contains only one comparable sale in the acceptable time frame.

The board of review requested no change be made to 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 record contains an appraisal presented by the appellant and five comparable sales submitted by the board of review.

As to the appellant's appraisal, the Board gave less weight to the appraiser's conclusion of value as the appraiser utilized three sales that sold in 2017 when more recent similar sales within the subject's neighborhood submitted by the board of review were available. In addition, one comparable has a significantly larger site than the subject and it is located over 2 miles from the subject.

The Board gave less weight to board of review comparable #5 as it also sold in April 2017 and its 23% larger in dwelling size than the subject.

The Board finds the best evidence of market value to be appellant's appraisal comparable #1 and board of review comparables #1 through #4. These comparables sold proximate in time to the January 1, 2019 assessment data and are similar to the subject in location, site size, dwelling size, age, and most features. These properties sold from February 2018 to January 2019 for prices ranging from \$380,000 to \$575,000 or from \$140.38 to \$199.11 per square foot of living area, including land. The subject's market value of \$541,231 or \$193.30 per square foot of living area, land included as reflected by the assessment falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in subject's assessment 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: February 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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