



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

APPELLANT: James Moehling  
DOCKET NO.: 19-06127.001-R-1  
PARCEL NO.: 13-02-400-038

The parties of record before the Property Tax Appeal Board are James Moehling, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$16,253  
**IMPR.:** \$147,730  
**TOTAL:** \$163,983

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 condominium of wood-siding exterior construction containing 2,637 square feet of living area. The dwelling was built in 1993 and is approximately 26 years old. Features of the dwelling include a full finished walkout basement, central air conditioning, a fireplace, and an attached garage with 528 square feet of building area. The property has a site of approximately 2,635 square feet of land area and is located in Lake Barrington, Cuba 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 .71 of a mile to 1.03 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites of either 2,313 or 2,635 square feet of land area and are improved with 2-story condominiums of wood-siding exterior construction containing either

2,311 or 2,637 square feet of living area. The comparables range in age from 29 to 35 years old. Each comparable features a full finished walkout basement, central air conditioning, two fireplaces, and an attached garage containing either 471 or 528 square feet of building area. The comparables sold from July 2018 to June 2019 for prices ranging from \$310,000 to \$350,000 or from \$131.97 to \$134.14 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$116,848 to reflect a market value of \$350,579 at 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 \$163,983. The subject's assessment reflects a market value of \$498,580 or \$189.07 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 located from .4 of a mile to 1.1 mile of the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels of either 2,640 or 2,790 square feet of land area and are improved with 2-story condominiums of wood-siding exterior construction containing either 2,637 or 2,789 square feet of living area. The dwellings were built from 1989 to 1997. Each dwelling has a full finished basement, four with a walkout. Each comparable also has central air conditioning, two fireplaces, and an attached garage containing either 440 or 528 square feet of building area. The comparables sold from June 2018 to April 2020 for prices ranging from \$495,000 to \$527,500 or from \$187.71 to \$199.09 per square foot of living area, including land. Based on this evidence, the board of review requested a 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 Board finds the parties submitted a total of eight comparable sales for the Board's consideration with remarkable similarities in characteristics to the subject property. The Board gave reduced weight to appellant's comparable #1 and board of review comparable #3 as these were the only two comparables in the record that differed from the subject in land, dwelling, and garage sizes.

The Board finds the best evidence of market value to be the remaining comparables which are virtually identical to the subject in parcel size, dwelling size, garage size, and most features. The best comparables in the record sold from July 2018 to April 2020 for prices ranging from \$348,000 to \$525,000 or from \$131.97 to \$199.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,580 or \$189.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this

record both on an overall market value basis and on a per square foot of living area basis. Based on the evidence in this record, the Board finds that the appellant failed to demonstrate by a preponderance of the evidence that the subject property is overvalued. The Board further finds that based on the evidence, the assessment of the subject property as established by the board of review is well 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:

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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COUNTY

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