



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

APPELLANT: Kenneth Eigner
DOCKET NO.: 19-08428.001-R-1
PARCEL NO.: 11-28-201-025

The parties of record before the Property Tax Appeal Board are Kenneth Eigner, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich, 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: \$56,124
IMPR.: \$93,876
TOTAL: \$150,000

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 site with approximately 8,090 square feet of land area improved with a two-story dwelling of wood siding exterior construction containing 2,252 square feet of living area. The dwelling was constructed in 1983. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property is located in Libertyville, Libertyville 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 improved with two-story dwellings with wood siding exteriors each containing 2,446 square feet of living area. The homes were built from 1973 to 1977. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage with 924 square feet of building area. The comparables have sites ranging in size from 9,802 to 10,357 square feet of land area and are located from .03

to .39 of one mile from the subject property. These properties sold from December 2018 to June 2019 for prices ranging from \$390,000 to \$440,000 or from \$159.44 to \$179.89 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$128,883.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,254. The subject's assessment reflects a market value of \$462,919 or \$205.56 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 three comparable sales improved with two-story or one-story dwellings with wood siding exteriors ranging in size from 2,216 to 2,490 square feet of living area. The homes were built from 1976 to 1983 with comparables #1 and #2 having effective years built of 1998 and 1985, respectively. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 525 square feet of building area. Comparable #1 has a 740 square foot lower level that is finished. The comparables have sites ranging in size from 8,610 to 9,810 square feet of land area and are located from .06 to .32 of one mile from the subject property. These properties sold from February 2018 to December 2018 for prices ranging from \$450,000 to \$500,000 or from \$190.36 to \$214.96 per square foot of living area, including land.

In rebuttal the appellant's counsel critiqued the board of review comparables contending that comparable #1 was dissimilar to the subject in style and has a finished basement.

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 supports a reduction in the subject's assessment.

The record contains six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in style and finished lower level. The Board finds the best evidence of market value to be the comparable sales submitted by the appellant and board of review comparables #2 and #3. These properties are similar to the subject property in location, land area, style, age, dwelling size and most features. These comparables sold for prices ranging from \$390,000 to \$474,000 or from \$159.44 to \$203.07 per square foot of living area, including land. Board of review comparable #3 is most similar to the subject property and sold for \$450,000 or \$203.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$462,919 or \$205.56 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot basis as established by the best

comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

May 17, 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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