



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

APPELLANT: Diedrich Bork  
DOCKET NO.: 20-00514.001-R-1  
PARCEL NO.: 01-34-122-009

The parties of record before the Property Tax Appeal Board are Diedrich Bork, 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:** \$23,298  
**IMPR.:** \$105,011  
**TOTAL:** \$128,309

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 2020 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 dwelling of frame construction with 3,042 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 890 square foot garage. The property has a 25,740 square foot site and is located in Fox Lake, Antioch 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 that are located from .42 to .50 of a mile from the subject. The comparables have sites ranging in size from 45,302 to 210,961 square feet of land area that are improved with 2-story dwellings containing from 2,520 to 3,568 square feet of living area. The dwellings were built in 1998 or 2005. The comparables have basements, one of which has finished area, central air conditioning, a fireplace and a garage

ranging in size from 576 to 768 square feet of building area. The comparables sold from March 2018 to June 2019 for prices ranging from \$215,000 to \$385,000 or from \$85.32 to \$107.90 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 \$128,309. The subject's assessment reflects a market value of \$385,428 or \$126.70 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 that are located from .03 of a mile to 2.45 miles from the subject. The board of review's comparable #5 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 7,930 to 45,300 square feet of land area that are improved with 1-story, 1.5-story or 2-story dwellings containing from 2,078 to 3,568 square feet of living area. The dwellings were built from 1989 to 2012. The comparables have basements, three of which have finished area, central air conditioning and an detached and/or an attached garage ranging in total size from 421 to 1,201 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from February 2018 to August 2020 for prices ranging from \$310,000 to \$385,000 or from \$107.90 to \$151.86 per square foot of living area, including land.

The board of review submitted a brief explaining the subject is in a "Pocket" subdivision containing 17 homes, each of which have available pier space and access to the Chain O' Lakes. The brief further explained that, besides the board of review's comparable #1, the only other recent activity in the subject's neighborhood is a currant listing for \$425,000 or \$155.91 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 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 seven comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's comparable #1 due to its difference in site size, when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #2 and #4, due to their dissimilar location and/or style, when compared to the subject. In addition, comparables #1 and #4 have significantly smaller dwellings, when compared to the subject, and comparable #4 is

significantly newer than the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, have varying degrees of similarity to the subject. However, each of the parties' best comparables lack available pier space and access to the Chain O' Lakes, unlike the subject. Nevertheless, the best comparables sold for prices ranging from \$282,500 to \$385,000 or from \$97.11 to \$118.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$385,428 or \$126.70 per square foot of living area, including land, which falls above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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:

August 23, 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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