



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

APPELLANT: James Moehling
DOCKET NO.: 20-00763.001-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: \$16,693
IMPR.: \$151,733
TOTAL: \$168,426

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 condominium of wood-siding exterior construction containing 2,637 square feet of living area. The dwelling was built in 1993 and is approximately 27 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 2,640 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 four comparable sales located from .05 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 approximately 2,635 square feet of land area and are improved with 2-story condominiums of wood-siding exterior construction containing 2,637

square feet of living area. The comparables range in age from 25 to 32 years old. Each comparable features a full finished basement, three with a walkout. Each comparable also features central air conditioning, two fireplaces, and an attached garage with 528 square feet of building area. The comparables sold from October 2018 to July 2020 for prices ranging from \$350,000 to \$408,000 or from \$132.73 to \$154.72 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$124,620 to reflect a market value of \$373,897 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 \$168,426. The subject's assessment reflects a market value of \$505,936 or \$191.86 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 three comparable sales located from .96 of a mile to 1.1 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels of approximately 2,640 square feet of land area and are improved with 2-story condominiums of wood-siding exterior construction each containing 2,637 square feet of living area. The dwellings were built from 1989 to 1995. Each dwelling has a full finished basement, two with a walkout. Each comparable also has central air conditioning, two fireplaces, and an attached garage with 528 square feet of building area. The comparables sold from March 2019 to April 2020 for prices ranging from \$515,000 to \$525,000 or from \$195.30 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 seven comparable sales for the Board's consideration with remarkable similarities to the subject property in location, age, design, dwelling size, and features. The Board gave reduced weight to appellant's comparable #3 based on its sale date in 2018 which is less proximate in time to the subject's January 1, 2020 assessment date at issue and, therefore, less likely to accurately reflect the subject's market value as of said date than the parties' remaining comparables. The remaining comparables in the record sold from March 2019 to July 2020 for prices ranging from \$367,500 to \$525,000 or from \$139.36 to \$199.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$505,936 or \$191.86 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 did not demonstrate by a preponderance of the evidence that the subject property is overvalued, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James Moehling, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085