



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

APPELLANT: Edward Spiegel  
DOCKET NO.: 20-00916.001-R-1  
PARCEL NO.: 13-24-204-005

The parties of record before the Property Tax Appeal Board are Edward Spiegel, 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:** \$30,940  
**IMPR.:** \$151,875  
**TOTAL:** \$182,815

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 two-story dwelling of wood siding exterior construction with 2,952 square feet of living area.<sup>1</sup> The dwelling was constructed in 1973. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces, and a 624 square foot garage. The property has a 41,700 square foot site and is located in North 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 .11 to 1.01 miles from the subject. The comparables have sites ranging in size from 46,221 to 60,034 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction that

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was found in the subject's property record card submitted by the board of review which included a sketch with dimensions and size calculations.

were built from 1966 to 1972 with comparables #1 and #3 having effective years built of 1973 and 1975, respectively. The dwellings range in size from 3,200 to 3,431 square feet of living area and have basements finished with recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 567 to 730 square feet of building area. The appellant submitted a Multiple Listing Service (MLS) sheet associated with comparable #2 that noted it was a recent rehab in 2018. The comparables sold from April 2019 to May 2020 for prices ranging from \$442,000 to \$572,500 or from \$131.63 to \$178.91 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 \$182,815. The subject's assessment reflects a market value of \$549,159 or \$186.03 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 located from .11 to 1.29 miles from the subject. Board of review comparable #1 is a duplicate sale of appellant's comparable #3. The comparables have sites ranging in size from 40,080 to 49,520 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that were built from 1972 to 1988. Comparables #1 and #2 have effective years built of 1973 and 1980, respectively. The dwellings range in size from 2,896 to 3,162 square feet of living area.<sup>2</sup> Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 630 to 780 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables sold from May 2019 to November 2020 for prices ranging from \$560,000 to \$635,000 or from \$193.37 to \$210.20 per square foot of living area, including land. The board of review reported the subject sold in December 2016 for \$563,000 or \$192.28 per square foot of living, including land.

### **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 seven suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #1 which is located over 1 mile away on a considerably larger site when compared to the subject. The Board gives less weight to board of review comparables #2 through #5 due to their locations

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<sup>2</sup> The board of review reported the parties' common comparable has 2,960 square feet of living area and an unfinished basement which was not refuted by the appellant.

being over 1 mile away, newer year built and/or having an inground swimming pool when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparables #2 and #3/board of review comparable #1 which are most similar in location and age with varying degrees of similarity in dwelling size and features. The two comparables sold in April and May 2019 for prices of \$515,000 and \$572,500 or for \$150.10 and \$178.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$549,159 or \$186.03 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on an overall market value but higher on a price per square foot basis. However, after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value reflected by the assessment is supported and 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: September 20, 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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