



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

APPELLANT: Frederick Morgenthaler
DOCKET NO.: 20-01186.001-R-1
PARCEL NO.: 11-02-307-009

The parties of record before the Property Tax Appeal Board are Frederick Morgenthaler, the appellant; 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: \$65,965
IMPR.: \$134,987
TOTAL: \$200,952

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 frame construction with 2,894 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 710 square foot, 3-car garage. The property has a 17,216 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity. In partial support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$515,000 as of June 29, 2020. The appellant's appraisal was based on an exterior only inspection from the street and photos provided by the owner of the interior. The appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected six comparable properties that are located from .24 to .91 of a mile from the subject. The

comparables have sites ranging in size from 13,504 to 42,066 square feet of land area that are improved with two-story dwellings containing from 2,468 to 3,194 square feet of living area. The dwellings range in age from 21 to 39 years old. The comparables have basements, five of which have finished area, central air conditioning, one or two fireplaces and a 2-car, 3-car or 7-car garage. Two comparables each have a swimming pool. Five of the comparables sold from August 2019 to July 2020 for prices ranging from \$512,000 to \$750,000 or from \$171.24 to \$236.89 per square foot of living area, including land. The remaining comparable was a listing with an asking price of \$535,000 or \$216.77 per square foot of living area, including land. Based on this sales data, the appraiser estimated the subject would have a market value of \$515,000.

As alternative support for the overvaluation argument and in support of the assessment inequity argument, the appellant submitted a grid analysis containing four comparable properties that are located from .04 to .14 of a mile from the subject. The comparables have sites ranging in size from 16,383 to 28,861 square feet of land area that are improved with two-story dwellings containing 2,894 or 3,316 square feet of living area. The dwellings were built from 1996 to 2000. The comparables have unfinished basements, central air conditioning, one or two fireplaces and an attached garage ranging in size from 490 to 710 square feet of building area. One comparable has a swimming pool. The comparables sold from April 2017 to February 2019 for prices ranging from \$575,000 to \$615,000 or from \$173.40 to \$212.51 per square foot of living area, including land. The comparables have land assessments of \$59,369 or \$65,965 or from \$2.29 to 4.03 per square foot of land area and improvement assessments ranging from \$135,216 to \$157,283 or from \$46.72 to \$49.05 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$188,314, which reflects a market value of \$565,677 or \$195.47 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. The appellant's request would lower the subject's land assessment to \$61,767 or \$3.59 per square foot of land area and the subject's improvement assessment to \$126,547 or \$43.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,952. The subject's assessment reflects a market value of \$603,641 or \$208.58 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. The subject has a land assessment of \$65,965 or \$3.83 per square foot of land area and an improvement assessment of \$134,987 or \$46.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing five comparable properties that are located from .05 to .14 of a mile from the subject. The board of review's comparables #1 and #4 are the same properties as the appellant's grid comparables #2 and #3. The comparables have sites ranging in size from 16,376 to 32,640 square feet of land area that are improved with two-story dwellings containing from 2,894 to 3,023 square feet of living area. The dwellings were built from 1996 to 2000. The comparables have unfinished basements, central air conditioning, one or two fireplaces and an attached garage ranging in size from 660 to 710 square feet of building area. The comparables sold from April

2018 to April 2019 for prices ranging from \$605,000 to \$650,000 or from \$209.05 to \$215.02 per square foot of living area, including land. The comparables have land assessments of \$59,369 or \$65,965 or from \$1.82 to 4.03 per square foot of land area and improvement assessments ranging from \$139,881 to \$141,938 or from \$46.77 to \$49.05 per square foot of living area.

The appellant submitted rebuttal critiquing the board of review's submission and included an analysis documenting the differences of the parties' comparable sales, when compared to the subject.

Based on this rebuttal analysis, the appellant requested the subject's market value be reduced to \$565,000.

Conclusion of Law

The appellant contends in part that 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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's failure to select the board of review's comparable #3. This comparable is located closer to the subject, than the comparables used in the appraisal, and is similar to the subject in many aspects. This comparable also has a sale date that occurred proximate in time to the January 1, 2020 assessment date at issue and was available for selection by the appellant's appraiser. Additionally, the appraisal has an effective date that is greater than five months after the January 1, 2020 assessment date at issue.

The record contains twelve comparable sales and one listing, submitted by the parties, for the Board's consideration. The Board gives less weight to the appellant's appraisal comparables due to their more distant locations, when compared to the parties' other comparable sales. In addition, two of the appraisal comparables each have a swimming pool, unlike the subject. The Board also gives less weight to the appellant's grid comparables #1, #2 and #4, which includes the board of review's comparable #1, due to their sale date occurring greater than 25 months prior to the January 1, 2020 assessment date at issue or their swimming pool feature, unlike the subject. The Board finds the parties' remaining comparables, which includes one of the parties' common comparables, are similar to the subject in location, style, age, size and many features. The best comparables sold from April 2018 to April 2019 for prices ranging from \$615,000 to \$650,000 or from \$210.81 to \$215.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$603,641 or \$208.58 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's lower estimated market value as reflected

by its assessment is justified. Based on the market value evidence in this record, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment information for seven comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, as well as the board of review's comparables #1 and #3, which includes one of the parties' common comparables, due to their considerably larger site size when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location and site size. These best land comparables have sites ranging in size from 16,376 to 19,210 and have land assessments of \$65,965 or from \$3.43 to \$4.03 per square foot of land area. The subject's 17,216 square foot site has a land assessment of \$65,965 or \$4.03 per square foot of land area, which is supported by the best land comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's land assessment based on assessment inequity is not justified.

As to the appellant's improvement assessment inequity argument, the Board gives less weight to the appellant's comparable #2, which is the same property as the board of review's comparable #1, due to its swimming pool feature, unlike the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and many features. These comparables have improvement assessments ranging from \$135,216 to \$157,283 or from \$46.72 to \$48.33 per square foot of living area. The subject's improvement assessment of \$134,987 or \$46.64 per square foot of living area falls below the range established by the best improvement comparables in the record. However, after considering adjustments to the best improvement comparables for differences when compared to the subject, the Board finds the subject's lower improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment inequity is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

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