



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

¹APPELLANT: Richard Braun
DOCKET NO.: 20-01530.001-R-1
PARCEL NO.: 15-14-101-005

The parties of record before the Property Tax Appeal Board are Richard Braun, 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 **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: \$53,084
IMPR.: \$178,463
TOTAL: \$231,547

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 brick exterior construction with 4,482 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 750 square foot garage. The property has a 1.87 acre site and is located in Lincolnshire, Vernon Township, Lake County.

Richard Braun appeared before the Property Tax Appeal Board contending overvaluation and assessment equity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on five comparable sales, but sale information was only submitted on four comparables. No sale information was submitted on comparable #2. These comparables are located within .98 of a mile from the subject property. Four comparables have

¹ A consolidated hearing was held under Docket Nos. 19-02740.001-R-1 and 20-01530.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

sites ranging from .83 of an acre to 3 acres of land area. The land size for comparable #5 was not disclosed on the grid analysis. The comparables were improved with one-story, two-story or three-story dwellings of wood siding or dryvit exterior construction ranging in size from 4,033 to 6,042 square feet of living area. The comparables were built from 1948 to 2002. Comparable #3 had an effective age of 1988, comparable #4 had an effective age of 1975 and comparable #5 had an effective age of 1956. One comparable had a basement with finished area, two comparables have a crawl-space foundation and two comparables have a concrete slab foundation. Four comparables have central air conditioning. Each comparable has one to four fireplaces. Four comparables have an attached or detached garage ranging in size from 460 to 1,280 square feet of building area. Four comparables sold from November 2017 to December 2019 for prices ranging from \$390,000 to \$883,000 or from \$66.72 to \$186.92 per square foot of living area, land included. No sales information was disclosed for comparable #2.

In support of the assessment equity argument, there was no assessment information submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,547. The subject's assessment reflects a market value of \$812,698 or \$181.32 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 assessment equity comparables with one comparable sale. The comparables are located with .54 of a mile from the subject property. The comparables are also located in the same neighborhood as the subject property. The comparables have sites ranging in size from .66 of an acre to 2.43 acres of land area. The comparables were improved with two-story dwellings of wood siding, dryvit or stone exterior construction and range in size from 4,088 to 4,854 square feet of living area. The comparables were built from 1980 to 2003. Each comparable has a basement with one comparable having finished area, central air conditioning, two to four fireplaces and an attached garage ranging in size from 850 to 1,184 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$185,175 to \$294,459 or from \$38.15 to \$64.42 per square foot of living area. Comparable #4 sold June 2017 for \$865,360 or \$202.05 per square foot of living area, land included. The board of review request no change to the current assessment.

Conclusion of Law

The taxpayer argued 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #4 and #5 along with board of review sale #4

based on no sale information or these sales occurred from June 2017 to July 2018, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2020.

The Board finds that the remaining comparable has varying degrees of similarity in location, age, dwelling size and other features when compared to the subject. This most similar comparable sold in November 2019 for a price of \$780,000 or \$131.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$812,698 or \$181.32 per square foot of living area, including land, which is above the best comparable sales in this record. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment is warranted on this basis.

The appellant also contends unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. *Kankakee County Board of Review v. Property Tax Appeal Board*, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds no further reduction in the subject's assessment 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: June 27, 2023



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

Richard Braun
14744 River Oaks Dr.
Linconshire, IL 60069

COUNTY

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