



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

APPELLANT: David & Martha Althoff  
DOCKET NO.: 20-02369.001-R-1  
PARCEL NO.: 11-21-219-022

The parties of record before the Property Tax Appeal Board are David & Martha Althoff, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$72,964  
**IMPR.:** \$227,191  
**TOTAL:** \$300,155

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 3,170 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, two fireplaces and a 568 square foot garage. The property is located in Libertyville, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.50 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,795 to 3,429 square feet of living area. The dwellings were built from 1997 to 2010. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 460 to 737 square feet of building area. The properties sold from September 2019 to December 2020 for prices ranging

from \$578,500 to \$832,500 or from \$188.38 to \$242.78 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$236,371 which reflects a market value of \$709,184 or \$223.72 per square foot of living area, land included, when applying 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 \$300,155. The subject's assessment reflects a market value of \$901,637 or \$284.43 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 within 0.17 of a mile from the subject property. Board of review comparables #2 and #3 are the same properties as the appellants' comparables #2 and #1, respectively, which were previously described. Board of review comparable #1 is improved with a two-story dwelling of wood siding exterior construction with 3,440 square feet of living area that was built in 2007. The home has a basement, central air conditioning, four fireplaces, a fully finished attic and a 616 square foot garage. The three properties sold in May 2019 or May 2020 for prices ranging from \$715,000 to \$1,005,000 or from \$223.72 to \$292.15 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney argued that board of review comparable #1 was not a comparable sale based on its sale price per square foot. Counsel concluded the best comparables to be those submitted by the appellants and that these sales supported a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration, as two of the properties were common to both parties. The comparables are generally similar to the subject in location, age, design, dwelling size and other features. These comparables sold from May 2019 to December 2020 for prices ranging from \$578,500 to \$1,005,000 or from \$188.38 to \$292.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$901,637 or \$284.43 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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:

October 18, 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

David & Martha Althoff, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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