



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

APPELLANT: David Baer  
DOCKET NO.: 20-03252.001-R-1  
PARCEL NO.: 07-32-401-020

The parties of record before the Property Tax Appeal Board are David Baer, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:** \$34,275  
**IMPR.:** \$120,043  
**TOTAL:** \$154,318

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 1-story ranch dwelling with wood siding exterior construction containing 2,503 square feet of living area. The dwelling was built in 2001 and features an unfinished basement, central air conditioning, a fireplace, and an attached garage with 529 square feet of building area. The property has a site of approximately 16,370 square feet and is located in Gurnee, Warren 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 within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,500 to 22,040 square feet of land area and are improved with 1-story ranch dwellings of wood siding exterior construction that range in size from 2,343 to 2,684 square feet of living area. The dwellings were built in either 1997 or 2002. One comparable has a full, finished walkout

basement and two comparables each have crawl space foundations. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 759 square feet of building area. The comparables sold from August 2018 to March 2020 for prices ranging from \$385,000 to \$425,000 or from \$158.35 to \$170.83 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$137,234 which would reflect a market value of \$411,743 or \$164.50 per square foot of living area, land included, 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 \$154,318. The subject's assessment reflects a market value of \$463,557 or \$185.20 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 four comparable sales located within the same assessment neighborhood code as the subject property.<sup>1</sup> The comparables have parcels ranging in size from 10,010 to 20,040 square feet of land area and are improved with 1-story ranch dwellings with wood siding exterior construction that range in size from 2,169 to 2,684 square feet of living area. The dwellings were built in either 1997 or 2001. Each comparable features a full finished basement, with three having a walkout. Each home also has central air conditioning, one or two fireplaces, and an attached garage containing either 529 or 575 square feet of building area. The comparables sold from May 2019 to November 2020 for prices ranging from \$460,000 to \$525,000 or from \$172.32 to \$236.27 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

### **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 record contains a total of six comparable sales (excluding appellant's comparable sale #3) for its consideration. The Board gave less weight to appellant's comparables #1 and #2 based on these dwellings each having a crawl space foundation, dissimilar from the subject's full basement. The Board finds the best evidence of market value to be board of review comparables which are close in physical proximity to the subject and are similar in age, design, foundation type, and some features. However, each of these comparables has a finished basement area, dissimilar to the subject's unfinished basement, and three of the

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<sup>1</sup> The board of review comparable sale #4 is the same property as appellant's comparable sale #3. However, the appellant's reported sale occurred in August 2018 whereas the sale reported by the board of review occurred in September 2020. As the board of review date of sale is more proximate in time to the January 1, 2020 assessment date at issue, the Board will only consider the sale reported by the board of review in its analysis.

four basements have a walkout which the subject lacks. Additionally, three of the four comparables have smaller dwelling sizes relative to the subject dwelling. These differences suggest that upward and downward adjustments are necessary to the comparables in order to make them more equal to the subject property. These best comparables in the record sold from May 2019 to November 2020 for prices ranging from \$460,000 to \$525,000 or from \$172.32 to \$236.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$463,557 or \$185.20 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record both in terms of overall value as well as on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the assessment as established by the board of review is correct 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

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: January 17, 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

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