



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

APPELLANT: Renate Mayer  
DOCKET NO.: 20-03458.001-R-1  
PARCEL NO.: 15-17-101-034

The parties of record before the Property Tax Appeal Board are Renate Mayer, 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:** \$63,943  
**IMPR.:** \$170,348  
**TOTAL:** \$234,291

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<sup>1</sup> of brick exterior construction with 4,025 square feet of living area. The dwelling was built in 1992. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached garage with 733 square feet of building area. The property has a site with approximately 106,900 square feet of land area located in Long Grove, Vernon Township, Lake County.

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<sup>1</sup> The appellant describes the subject property as being improved with a two-story dwelling in Section III of the appeal and in the grid analysis prepared by the appellant. The board of review describes the home as a one-story dwelling, however, the grid analysis prepared by the board of review describes the home as having 4,025 square feet of above ground living area and 1,285 square feet of ground floor living area, which indicates the subject dwelling is multi-story.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in size from 3,676 to 4,710 square feet of living area. The homes were built from 1989 to 1994. Comparable #4 has an effective construction date of 1995. Each comparable has a basement with two having finished area, central air conditioning, one to four fireplaces and an attached garage ranging in size from 740 to 888 square feet of building area. These properties are located from approximately .21 to .67 of one mile from the subject property with sites ranging in size from 46,492 to 59,294 square feet of land area. The comparables sold from January 2019 to July 2020 for prices ranging from \$590,000 to \$777,500 or from \$140.13 to \$166.92 per square foot of living area, including land.<sup>2</sup> The appellant provided a copy of the Multiple Listing Service listing sheet for comparables #1 and #4 disclosing the properties were rehabbed in 2013 and 2019, respectively. The appellant requested the subject's total assessment be reduced to \$228,061.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,291. The subject's assessment reflects a market value of \$703,788 or \$174.85 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 with comparable #3 being the same property as appellant's comparable #4. The comparables are described as being improved with one-story or two-story dwellings of brick, Dryvit, brick and wood siding, or brick and Dryvit exterior construction that range in size from 3,353 to 4,658 square feet of living area.<sup>3</sup> The homes were built from 1989 to 1995. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 740 to 981 square feet of building area. Comparables #2 and #5 have inground swimming pools. These properties are located from approximately .09 to .72 of one mile from the subject property with sites ranging in size from 52,060 to 77,040 square feet of land area. The sales occurred from May 2019 to October 2020 for prices ranging from \$608,000 to \$825,000 or from \$166.92 to \$191.83 per square foot of living area, 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

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<sup>2</sup> The appellant provided two grids which disclosed that comparable #4 had previously sold in August 2018 for a price of \$493,500 or \$105.95 per square foot of living area, including land. Little weight is given this sale as the prices is an outlier in relation to the other sales in the record and the transaction did not occur as proximate in time to the assessment date as the remaining sales.

<sup>3</sup> Board of review comparable #1 is described as a one-story dwelling, however, the grid analysis describes the home as having 3,353 square feet of above ground living area and 1,725 square feet of ground floor living area, which indicates the dwelling is multi-story.

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 parties submitted information on eight comparable sales to support their respective positions with one comparable sale being common to the parties. The Board gives least weight to appellant's comparable sales #1 and #4 as well board of review comparables sales #1, #2 and #3 due to differences from the subject dwelling in size. The remaining comparables range in size from 3,676 to 3,988 square feet of living area. Appellant's comparable #2 has finished basement area, unlike the subject's unfinished basement suggesting this comparable would require a downward adjustment to make it more similar to the subject property. Board of review comparable #5 has an inground swimming pool, a feature the subject property does not have, suggesting a downward adjustment to the comparable would be appropriate. Conversely, each comparable has a smaller site than the subject property indicating that each comparable would require an upward adjustment for land area. These four comparables sold for prices ranging from \$590,000 to \$765,000 or from \$154.12 to \$191.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$703,788 or \$174.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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.



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Chairman



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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



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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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