



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

APPELLANT: Brian Guerrant  
DOCKET NO.: 20-04383.001-R-1  
PARCEL NO.: 11-17-114-012

The parties of record before the Property Tax Appeal Board are Brian Guerrant, 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:** \$59,200  
**IMPR.:** \$192,987  
**TOTAL:** \$252,187

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 2-story dwelling of frame and brick exterior construction with 4,639 square feet of living area. The dwelling was built in 1989. Features of the home include an unfinished walkout basement, central air conditioning, three fireplaces, and a 984 square foot attached garage. The property has an approximately 16,646 square foot site and is located in Libertyville, Libertyville Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within 0.14 of a mile from the subject property. The comparables have sites that range in size from 10,645 to 13,189 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame, or frame and brick

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<sup>1</sup> The only description of the subject property was provided by the appellant.

exterior construction ranging in size from 3,538 to 3,756 square feet of living area. The dwellings were built from 1987 to 1989 with comparable #3 having an effective year built of 1992. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and a 479 to 846 square foot attached garage. The properties sold from January 2018 to February 2020 for prices ranging from \$490,000 to \$638,000 or from \$138.50 to \$169.91 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$247,389, which would reflect a market value of \$742,241 or \$160.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$252,187 reflecting a market value of \$757,546 or \$163.30 per square foot of living area, including land, 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 board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated August 5, 2021.

### **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 only evidence of market value in the record to be the three comparable sales provided by the appellant, which are similar to the subject in location, design, age and most features. Each of these comparables is an approximately 19% or 24% smaller home than the subject, two comparables each have fewer fireplaces than the subject, and each comparable has a smaller garage than the subject suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, these properties sold from January 2018 to February 2020 for prices ranging from \$490,000 to \$638,000 or from \$138.50 to \$169.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$757,546 or \$163.30 per square foot of living area, including land, which falls above the range established by the only comparable sales in the record on an overall estimated market value basis but within the range on a per square foot basis. The subject's higher estimated market value, based on its current assessment, appears justified based on its larger dwelling, basement, and garage sizes. The subject is at least 23.5% larger in dwelling size than the next largest comparable sale in the record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal

Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported.

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: February 21, 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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COUNTY

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