



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

APPELLANT: Jason Van Herik
DOCKET NO.: 20-04750.001-R-1
PARCEL NO.: 14-27-101-026

The parties of record before the Property Tax Appeal Board are Jason Van Herik, 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: \$38,303
IMPR.: \$75,914
TOTAL: \$114,217

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 dwelling of frame exterior construction with 1,941 square feet of living area. The dwelling was built in 1961. Features of the home include an unfinished basement, two fireplaces, and a 416 square foot attached garage. The property has an approximately 52,661 square foot site and is located in Kildeer, Ela 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 0.57 of a mile from the subject property. The comparables have sites that range in size from 67,016 to 132,274 square feet of land area. The comparables are improved with 1-story dwellings of brick or brick and frame exterior construction ranging in size from 1,870 to 3,080 square feet of living area. The dwellings were built in 1955 or 1969. Two comparables were reported to have unfinished basements. Each comparable has central air conditioning; one to three fireplaces, and a 484 to

864 square foot attached or detached garage. Comparable #2 has a 527 square foot inground pool. The properties sold from February to December 2019 for prices ranging from \$269,000 to \$535,000 or from \$143.85 to \$173.70 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,217 which reflects a market value of \$343,097 or \$176.76 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 located from 0.24 of a mile to 1.09 miles from the subject property. The comparables have sites that range in size from with 43,090 to 122,341 square feet of land area. The comparables are improved with 1-story dwellings of brick, frame, or brick and frame exterior construction ranging from 2,386 to 2,892 square feet of living area. The dwellings were built from 1955 to 1991 with the oldest comparable having an effective year built 1963. Each comparable has an unfinished basement with two being a walkout style, central air conditioning, one to three fireplaces, and a 506 to 780 square foot attached garage. Comparable #1 has an additional 960 square foot detached garage and a 912 square foot inground pool. The properties sold from January 2019 to April 2020 for prices ranging from \$463,000 to \$700,000 or from \$187.09 to \$242.05 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 record contains eight suggested comparable sales for the Board's consideration. The Board finds that appellant comparable #1 is the only comparable similar overall to the subject in location, design, age and dwelling size; however this comparable lacks a basement which is a feature of the subject, and has a larger parcel size than the subject. Each of the seven remaining comparables is a considerably larger home than the subject and/or has a larger parcel size than the subject property. Additionally, board of review comparable #5 is a newer home than the subject. Nevertheless, the Board gives reduced weight to board of review comparable #4 which is located over one mile from the subject and thus is less proximate to the subject property than the other comparables in the record as well as the appellant's comparable #2 and board of review comparable #1 which have inground pools, unlike the subject. The five remaining properties sold from January 2019 to April 2020 for prices ranging from \$269,000 to \$535,000 or from \$143.85 to \$204.95 per square foot of living area, land included. The subject's assessment reflects a market value of \$343,097 or \$176.76 per square foot of living area, land included, which falls within the range established by the five remaining comparable sales in the record.

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Based on the record, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

April 18, 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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