



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

APPELLANT: Susanne Maier  
DOCKET NO.: 20-04771.001-R-1  
PARCEL NO.: 14-24-301-007

The parties of record before the Property Tax Appeal Board are Susanne Maier, 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:** \$60,529  
**IMPR.:** \$131,920  
**TOTAL:** \$192,449

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 1.5-story<sup>1</sup> dwelling of brick and wood siding exterior construction with 3,488 square feet<sup>2</sup> of living area. The dwelling was constructed in 1975. Features of the home include a basement with finished area,<sup>3</sup> central air conditioning, a fireplace, an attached 660 square foot garage, and a detached 792 square foot garage. The property has an approximately 81,650 square foot site and is located in Long Grove, Ela Township, Lake County.

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<sup>1</sup> The appellant describes the subject property as a 2-story dwelling, however based on the property sketch and photographic evidence submitted by the appellant, the Board finds the subject to be a 1.5-story dwelling.

<sup>2</sup> The parties differ as to the subject's dwelling size. The Board finds the best evidence of dwelling size to be the more detailed property sketch submitted by the appellant.

<sup>3</sup> The subject's property sketch submitted by the appellant notes finished basement area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 1.27 miles of the subject and within the same assessment neighborhood as the subject. The comparables consist of 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,957 to 3,984 square feet of living area. The homes were built from 1976 to 1988. Each dwelling has central air conditioning, one to five fireplaces, a basement with two having finished area,<sup>4</sup> and an attached garage ranging in size from 675 to 1,691 square feet of building area. Comparable #1 also has a 2,400 square foot detached garage. The parcels range in size from 133,455 to 220,257 square feet of land area. The comparables sold from March 2018 to May 2020 for prices ranging from \$485,000 to \$593,000 or from \$122.99 to \$170.78 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$181,358, for an estimated market value of \$544,128 or \$156.00 per square foot of living area, including land, 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 \$192,449. The subject's assessment reflects a market value of \$578,099 or \$165.74 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 1.23 miles of the subject, two of which are in the same assessment neighborhood as the subject. The comparables consist of 1.5-story, 2-story, or part 1-story and part 2-story<sup>5</sup> dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,756 to 3,596 square feet of living area. The dwellings were built from 1972 to 1979 with comparable #2 having an effective age of 1985. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 527 to 864 square feet of building area. Comparable #2 has an inground swimming pool. The parcels range in size from 84,940 to 125,110 square feet of land area. The comparables sold in April and August 2020 for prices ranging from \$583,000 to \$705,000 or from \$196.05 to \$211.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

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<sup>4</sup> Property sketches submitted by the appellant note finished basement area for comparables #2 and #4.

<sup>5</sup> Although the board of review's grid describes comparable #3 as a one-story dwelling, the grid reports an 872 square foot ground floor and a 3,212 above ground living area indicating that this property is a part two-story dwelling.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2, #3, and #5, which sold more than 18 months prior to the January 1, 2020 valuation date at issue. Less weight was given to appellant comparable #1 due to differences in age and dwelling size when compared to the subject. The Board also gives reduced weight to board of review comparable #1 due to its smaller dwelling in relation to the subject, and board of review comparable #2 which has an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sale #3, which are similar to the subject in age, dwelling size, and most features and sold proximate in time to the January 1, 2020 assessment date at issue. These most similar comparables sold for prices of \$535,000 and \$641,000 or for \$170.06 and \$199.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$578,099 or \$165.74 per square foot of living area, including land, which is bracketed by the best comparable sales in this record overall, and below the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 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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