



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

APPELLANT: Brian Eby
DOCKET NO.: 20-05053.001-R-1
PARCEL NO.: 09-24-304-053

The parties of record before the Property Tax Appeal Board are Brian Eby, 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: \$26,378
IMPR.: \$175,218
TOTAL: \$201,596

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 vinyl siding exterior construction with 3,345 square feet of living area. The dwelling was built in 2008. Features of the home include a walkout basement with finished area, central air conditioning, one fireplace, and a 736 square foot attached garage. The property has an approximately 10,451 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales with different assessment neighborhood codes than the subject property and located from 1.26 to 1.91 miles from the subject. The comparables have sites that range in size from 9,749 to 13,443 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,906 to 3,748 square feet of living area. The dwellings were built from 2003 to 2005. Each comparable is reported to

have an unfinished basement, central air conditioning, one fireplace, and a 440 to 696 square foot garage. The properties sold from March 2019 to July 2020 for prices of ranging from \$305,000 or \$345,000 or from \$83.38 to \$104.96 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,596 reflecting a market value of \$605,575 or \$181.04 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 the subject's assessment, the board of review submitted information on five comparable sales with different assessment neighborhood than the subject property and located within 0.73 of a mile from the subject. The comparables have sites that range in size from 9,420 to 40,650 square feet of land area. The comparables are improved with a bi-level/raised ranch, tri-level, or 2-story dwellings of vinyl siding, wood siding, or brick and wood siding exterior construction ranging in size from 1,334 to 3,604 square feet of living area. The dwellings were built from 1978 to 2017. One comparable has a crawl space foundation, two comparables have unfinished lower levels and basements with finished areas, and two comparables have full walkout basements with one having finished area. Each comparable has central air conditioning. Four comparables each have one or two fireplaces. The comparables each have one or two garages ranging in size from 400 to 1,008 total square feet of building area. The properties sold from October 2019 to November 2020 for prices ranging from \$350,000 to \$740,000 or from \$141.59 to \$262.37 per square foot of living area, land included.

In supplemental notes, the board of review asserted that the subject was a waterfront property and that all board of review comparables, like the subject, are located on Bump Lake while all of the appellant comparables were reported to be in a subdivision with no lake. The appellant did not refute this assertion in rebuttal. 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.

The record contains eleven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are each located over one mile from the subject property and thus are less proximate in location to the subject than the other comparables in the record. The Board gives reduced weight to board of review comparables #4 and #5 which have dissimilar bi-level/raised ranch and tri-level designs which diminishes their comparability to the subject's two-story design.

The Board finds board of review comparables #1, #2, and #3 are proximate in location and similar in design but have varying degrees of similarity to the subject in age, dwelling size, and other amenities. These three properties sold from October 2019 to August 2020 for prices ranging from \$430,000 to \$740,000 or from \$177.98 to \$231.63 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$605,575 or \$181.04 per square foot of living area, land included, which falls within the range established by these three comparable sales. Based on the record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value was not supported by its assessment and a reduction in the subject's 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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