



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

APPELLANT: Doug Niggemann
DOCKET NO.: 20-05054.001-R-1
PARCEL NO.: 09-24-304-049

The parties of record before the Property Tax Appeal Board are Doug Niggemann, 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: \$28,901
IMPR.: \$164,725
TOTAL: \$193,626

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 brick and vinyl siding exterior construction with 3,608 square feet of living area. The dwelling was built in 2007. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, and an 840 square foot attached garage. The property has an approximately 10,889 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 three comparable sales with different assessment neighborhood codes than the subject property and located within 0.68 of a mile from the subject. The comparables have sites that range in size from 14,449 to 19,166 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 3,057 to 3,589 square feet of living area. The dwellings were built in 1994 or 1998. Each comparable is reported to

have an unfinished basement, central air conditioning, one fireplace, and a 600 to 767 square foot garage. The properties sold in June and November 2019 for prices ranging from \$295,000 to \$420,000 or from \$82.20 to \$136.72 per square foot of living area, land included.

The appellant submitted additional notes with the appeal, critiquing the differences of four comparables to the subject and indicating that no like-kind sales were found in the subject's neighborhood. However, the board finds that three of the four comparables critiqued in the notes, based on their PIN, are not in the appellant's grid analysis and insufficient property characteristics were provided to consider them in the decision for this appeal. The appellant supplied an MLS listing for the fourth comparable referenced in the notes which indicates it was rehabbed in 2018 but provided no information on its proximity to the subject; however, the MLS listing disclosed it was not waterfront property; therefore, for these reasons, this comparable will not be considered. 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 \$193,626 reflecting a market value of \$581,634 or \$161.21 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 four comparable sales which have different assessment neighborhood codes than the subject property and are located within 0.59 of a mile from the subject. The comparables have sites that range in size from 11,330 to 40,650 square feet of land area. The comparables are improved with 2-story dwellings of wood siding and stone, vinyl siding and brick, or brick and wood siding exterior construction ranging in size from 2,332 to 4,676 square feet of living area. The dwellings were built from 1978 to 2007 with comparable #2 having a year built of 1978 but an effective year built of 1990. One comparable has a crawl space foundation and three comparables have full walkout basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces, and a 528 to 808 square foot attached garage. Comparable #1 has an additional 400 square foot detached garage. The properties sold from October 2019 to August 2020 for prices ranging from \$500,000 to \$740,000 or from \$150.77 to \$231.63 per square foot of living area, land included.

The board of review disclosed the subject is a waterfront property located on the channel of Bangs Lake, which was not disclosed by the appellant, and asserting that none of the appellant's comparables were waterfront but that all of the board of review comparables were waterfront. This was not refuted by the appellant. 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which were reported not to be waterfront properties, like the subject, which diminishes their comparability to the subject. This disclosure by the board of review was not refuted by the appellant.

The Board finds the best evidence of market value to be the board of review comparables which are described as waterfront properties, like the subject, and proximate in location to the subject. However, the Board finds that none of the properties are truly similar to the subject in overall property characteristics but have varying degrees of similarity to the subject in age, dwelling size, and other amenities. Board of review comparable #1 has an additional detached garage, which the subject lacks, and board of review comparable #2 has a considerably larger lot size than the subject which diminishes their resemblance to the subject. Board of review comparable #3 lacks a basement which is a feature of the subject, has a chronological age 29 years older and an effective age 17 years older than the subject dwelling, and is a considerably smaller home than the subject, suggesting upward adjustments would be required to make this comparable more equivalent to the subject property. Additionally, board of review comparable #4 is a considerably larger home than the subject, which detracts from its similarity to the subject. Nevertheless, these four properties sold from October 2019 to August 2020 for prices ranging from \$500,000 to \$740,000 or from \$150.77 to \$231.63 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$581,634 or \$161.21 per square foot of living area, land included, which falls within the range established by the board of review 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 as reflected by its assessment is not supported; therefore, 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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