



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

APPELLANT: Bradly Maas  
DOCKET NO.: 20-05079.001-R-1  
PARCEL NO.: 05-15-314-015

The parties of record before the Property Tax Appeal Board are Bradly Maas, 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 **A Reduction** 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:** \$9,842  
**IMPR.:** \$73,501  
**TOTAL:** \$83,343

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 two-story dwelling of wood siding exterior construction with 2,177 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walk-out style basement, central air conditioning, and a garage containing 273 square feet of building area.<sup>1</sup> The property has a 20,615 square foot site and is located in Ingleside, Grant 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 1.24 miles of the subject and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 1,826 to 2,561 square

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<sup>1</sup> The Board finds the property record card submitted by the board of review, which was not refuted by the appellant, to be the best evidence of garage size in the record.

feet of living area. The homes were built from 1984 to 2007. Each dwelling has central air conditioning, a basement with one having finished area, and a garage ranging in size from 360 to 780 square feet of building area. Two comparables each have a fireplace. The parcels range in size from 7,500 to 15,002 square feet of land area. The comparables sold from March 2019 to April 2020 for prices ranging from \$215,000 to \$225,000 or from \$87.86 to \$118.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$80,541, for an estimated market value of \$241,647 or \$111.00 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 \$88,965. The subject's assessment reflects a market value of \$267,242 or \$122.76 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 four comparable sales located within 1.24 miles of the subject, three of which are in the same assessment neighborhood as the subject. Comparable #3 is the same property as appellant comparable #3. The comparables consist of one-story or two-story dwellings of wood siding exterior construction ranging in size from 1,380 to 2,100 square feet of living area. The dwellings were built from 1940 to 1999, with the oldest comparable having an effective age of 1999. Each dwelling has central air conditioning and a garage ranging in size from 365 to 756 square feet of building area. Two comparables each have a fireplace and three comparables each have a basement, one of which has finished area. The parcels range in size from 11,390 to 43,680 square feet of land area. Three of the comparables sold from March to July 2019 for prices ranging from \$205,000 to \$275,000 or from \$118.00 to \$148.55 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives no weight to the board of review's comparable #1 due to the lack of sale data presented. The Board also gives reduced weight to board of review comparables #2 and #4 due to differences in age, design, dwelling size, and/or inground swimming pool amenity when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sale #3, the common comparable. These comparables are relatively

similar to the subject in age, dwelling size, and most features. These most similar comparables sold for prices ranging from \$215,000 to \$225,000 or from \$87.86 to \$118.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,242 or \$122.76 per square foot of living area, including land, which is above/within/below the range established by the best comparable sales in this record. 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 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.



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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COUNTY

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