



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

APPELLANT: Marc Thiergart  
DOCKET NO.: 20-05378.001-R-1  
PARCEL NO.: 16-09-115-013

The parties of record before the Property Tax Appeal Board are Marc Thiergart, 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:** \$94,164  
**IMPR.:** \$48,151  
**TOTAL:** \$142,315

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 one-story dwelling of brick exterior construction with 1,425 square feet of living area.<sup>1</sup> The dwelling was constructed in 1959. Features of the home include a basement, central air conditioning, a fireplace and a 609 square foot garage. The property has an approximately 20,497 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 1.33 to 1.52 miles from the subject property, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,797 to 11,064 square feet of land area. The

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<sup>1</sup> The subject's exterior construction and site size are found in the subject's property record card provided by the board of review.

comparables are improved with one-story dwellings ranging in size from 1,214 to 1,550 square feet of living area. The dwellings were built from 1947 to 1954. Each comparable has a basement, one fireplace and a garage ranging in size from 240 to 660 square feet of building area. Two comparables each have central air conditioning. The comparables sold from May 2019 to June 2020 for prices ranging from \$300,000 to \$415,000 or from \$215.98 to \$341.85 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,237, which would reflect a market value of \$384,749 or \$270.00 per square foot of living area, including land, when using 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 \$163,595. The subject's assessment reflects a market value of \$491,424 or \$344.86 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 with the same assessment neighborhood code as the subject and located within .93 of a mile from the subject property. The comparables have sites that range in size from 12,750 to 60,290 square feet of land area. The comparables are improved with one-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,662 to 1,999 square feet of living area. The dwellings were built from 1959 to 1973. One comparable has a concrete slab foundation, one comparable has a finished lower level and one comparable has a basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 494 to 529 square feet of building area. The comparables each sold in September 2020 for prices ranging from \$475,000 to \$650,000 or from \$285.80 to \$330.53 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 record contains seven suggested comparable sales for the Board's consideration. The Board finds the appellant's comparables differ from the subject in that they are located more than one mile away from the subject and they have considerably smaller site sizes when compared to the subject. Furthermore, two of the appellant's comparables lack central air conditioning, a feature of the subject. The Board finds the board of review comparables differ from the subject in site size, dwelling size and/or foundation type. The Board has given reduced weight to the appellant's comparables #1 and #2 due to their lack of central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparable #1 due to its larger

dwelling size and dissimilar concrete slab foundation and to board of review comparable #2 due to its significantly larger site size and finished lower level, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4, along with board of review comparable #3, which are relatively similar to the subject in dwelling size, age and some features. However, the Board finds these three comparables have varying degrees of similarity when compared to the subject in location and lot size. Nevertheless, the comparables sold from May 2019 to September 2020 or for prices ranging from \$370,000 to \$475,000 or from \$258.56 to \$341.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$491,424 or \$344.86 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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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COUNTY

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