



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

APPELLANT: Larry Gerber  
DOCKET NO.: 20-05724.001-R-1  
PARCEL NO.: 16-26-407-005

The parties of record before the Property Tax Appeal Board are Larry Gerber, 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:** \$85,951  
**IMPR.:** \$192,158  
**TOTAL:** \$278,109

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 4,933 square feet of living area. The dwelling was constructed in 1985 and has a reported effective age of 1989. Features of the home include a full basement with a recreation room,<sup>1</sup> central air conditioning and two fireplaces. The property has a 13,300 square foot site and is located in Highland Park, Moraine 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 in the same assessment neighborhood code as the subject and within .71 of a mile from the subject. The parcels range in size from 11,365 to 14,884 square feet of land area and are improved with two-story dwellings.

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<sup>1</sup> This characteristic is drawn from the property record card supplied by the board of review which was not refuted in any rebuttal filing.

The homes range in size from 4,192 to 4,479 square feet of living area and were constructed from 1984 to 1997, with the oldest construction having an effective age of 1994. The comparables have basements, central air conditioning, a fireplace and a garage ranging in size from 483 to 726 square feet of building area. The appellant supplied the Multiple Listing Service (MLS) data sheet for comparable #2 and argued in a brief that this property was a recent rehab. The MLS data sheet for this property also disclosed a finished basement. The brief further outlined differences in basement size, garage size and the number of plumbing fixtures<sup>2</sup> when compared to the subject. The comparables sold from July 2019 to February 2020 for prices ranging from \$675,000 to \$775,000 or from \$153.48 to \$173.03 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$259,779 which would reflect a market value of \$779,415 or \$158.00 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 \$278,109. The subject's assessment reflects a market value of \$835,413 or \$169.35 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 five comparable sales, where board of review comparable #4 was the same property as appellant's comparable #3. The comparables are each located in the same assessment neighborhood code as the subject and within .55 of a mile from the subject. The parcels range in size from 11,360 to 28,100 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes range in size from 4,479 to 5,178 square feet of living area and were constructed from 1971 to 2002, with comparables #1, #2 and #4 having effective ages of 2000, 2003 and 1994, respectively. The comparables have full basements, with recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 915 square feet of building area. The comparables sold from May 2019 to August 2020 for prices ranging from \$775,000 to \$1,425,000 or from \$173.03 to \$278.48 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>2</sup> The appellant's grid analysis only displays that the subject has 4.5 bathrooms and the comparables have either 4.5 or 5.5 bathrooms; no data was submitted from the appellant concerning the actual number of bathroom fixtures.

The parties submitted a total of seven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #5 as each of these homes were built in 2002 and 1971, respectively, as compared to the subject that was built in 1985.

The Board finds the best evidence of market value to be the remaining five comparables, which includes the common comparable presented by the parties. These properties are similar to the subject in location, age, design, size and several features. The most similar comparables sold from May 2019 to July 2020 for prices ranging from \$675,000 to \$1,250,000 or from \$153.48 to \$241.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$835,413 or \$169.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as the subject's lack of a garage amenity, the appellant has not established by a preponderance of the evidence that the subject is overvalued. As such, the Board finds a reduction in the subject's assessment is not justified on this record.

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:

February 15, 2022



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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