



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

APPELLANT: Eric Hanig  
DOCKET NO.: 20-05735.001-R-2  
PARCEL NO.: 16-25-106-037

The parties of record before the Property Tax Appeal Board are Eric Hanig, 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:** \$112,939  
**IMPR.:** \$236,998  
**TOTAL:** \$349,937

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 2.5-story dwelling of brick exterior construction with 3,800 square feet of living area. The dwelling was constructed in 1998 and has an effective age of 1999. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an 816 square foot garage. The property has a 15,220 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation of the subject property as the basis of the appeal. In support of the argument, the appellant provided a grid analysis with data on three comparable sales located in the same assessment neighborhood code as the subject and from .25 to .90 of a mile from the subject. The parcels range in size from 12,998 to 14,519 square feet of land area and feature two-story dwellings that were built from 1953 to 2004. The homes have effective ages ranging from 1972 to 2004 and range in size from 3,507 to 4,018 square feet of living area.

Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 504 to 624 square feet of building area. The comparables sold from June 2018 to September 2019 for prices ranging from \$680,000 to \$1,200,000 or from \$179.19 to \$304.26 per square foot of living area, including land.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-04718.001-R-1 where the appellant was the same and the property was reported to be owner-occupied. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$301,053 based on the evidence submitted by the parties.

Based on the evidence in the 2020 tax year, the appellant requested a reduced total assessment of \$281,172 or a market value of approximately \$843,600 or \$222.00 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 2020 assessment for the subject of \$390,224. The subject's assessment reflects a market value of \$1,172,196 or \$308.47 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0047 was applied to non-farm properties in Moraine Township.

In support of its contention of the correct assessment, the board of review submitted evidence of the "pending sale" of the subject property along with data on two comparable sales. In the submitted partial listing sheet, the subject property was depicted as having been listed in June 2021 with a list price of \$1,550,000. The top of the listing is entitled with a highlighted line, "Pending Sale of Subject Property."

In further support, the board of review provided information on two comparable sales located in the same assessment neighborhood code as the subject. Board of review comparable #2 is the same property as the appellant's comparable sale #3. These properties have parcels of 13,000 and 13,680 square feet of land area and are improved with either a 1.75-story or a 2-story dwelling of either brick or stone exterior construction. The homes were built in 2004 and 2009 and contain 3,891 and 3,944 square feet of living area, respectively. Each comparable has a basement with a recreation room, central air conditioning, two and three fireplaces and a garage of either 462 or 624 square feet of building area, respectively. The comparables sold in September 2019 and October 2020 for prices of \$1,200,000 and \$1,273,000 or \$304.26 and \$327.17 per square foot of living area, including land, respectively. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-04718.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$348,300 which would reflect a market value of \$1,045,005, including land, when applying the statutory level of assessment of 33.33%. The record further discloses that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0047 was applied in Moraine Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2020 assessment date in order to establish a different fair cash value. In this regard, the Board finds that the mid-2021 pending sale of the subject property does not overcome the statutory provisions that are applicable to owner-occupied property under the Property Tax Code. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$349,937, which is less than the 2020 assessment of the subject property of \$390,224.

Additionally, notwithstanding the dictates of Section 16-185, the Board further finds that the parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to their older dates of construction when compared to the subject dwelling.

The Board finds the best evidence of 2020 market value to be appellant's comparable sale #3 along with the board of review comparables, where there is one common property presented. These properties are similar to the subject dwelling in age, size and some features. These most similar comparables sold in September 2019 and October 2020 for prices of \$1,200,000 and \$1,273,000 or \$304.26 and \$327.17 per square foot of living area, including land. The subject's 2020 assessment reflects a market value of \$1,172,196 or \$308.47 per square foot of living area, including land, which is below the best comparable sales in this record in terms of overall value and bracketed by these sales on a per-square-foot basis. However, the subject's assessment after reduction pursuant to the Property Tax Code reflects a market value of approximately

\$1,051,178 or \$276.63 per square foot of living area, land included, which is substantially below the best comparable sales both in terms of overall value and on a per-square-foot basis. Nevertheless, the Board finds on this record that the subject property as an owner-occupied residence, without consideration of the pending 2021 sale of the subject property or the comparable sales data, a reduction in the subject's assessment is warranted in accordance with the applicable terms of the Property Tax Code.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Eric Hanig, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085