



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

APPELLANT: Theodor Bilharz
DOCKET NO.: 21-01364.001-R-1
PARCEL NO.: 11-02-401-026

The parties of record before the Property Tax Appeal Board are Theodor Bilharz, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$67,093
IMPR.: \$148,786
TOTAL: \$215,879

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 2021 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 wood siding exterior construction with 3,129 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage with 682 square feet of building area. The property has an approximately 23,055 square feet site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites that range from 22,479 to 26,876 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,954 to 3,744 square feet of living area. The dwellings were built from 1996 to 2000. Each comparable has a

basement with two having finished area¹, central air conditioning, one fireplace, and a garage that ranges in size from 546 to 651 square feet of building area. Comparable #3 has an inground swimming pool. The properties were sold in July and August 2020² for prices ranging from \$590,000 to \$663,750 or from \$165.68 to \$208.19 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$208,579 which reflects a market value of \$625,800 or \$200.00 per square foot of living area, land included, 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 \$215,879. The subject's assessment reflects a market value of \$649,260 or \$207.50 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 with the same assessment neighborhood code as the subject property. Board of review comparables #1, #3, and #4 are the same properties as the appellant's comparables #2, #3, and #1, respectively. The comparables have sites that range from 22,480 to 26,880 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,954 to 3,561 square feet of living area. The dwellings were built from 1998 to 2000. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 560 to 651 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold in July and August 2020 for prices ranging from \$590,000 to \$663,750 or from \$165.68 to \$208.19 per square foot of living area, land included. 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 parties submitted five comparable sales for the Board's consideration, including three sales shared by the parties. The Board gives less weight to two of the parties' common comparables which are identified as the appellant's comparables #1 and #3 and the board of review

¹ The appellant provided Multiple Service Listing (MLS) data sheets for its comparables #1 and #4 which disclosed that these properties have finished basement area. The appellant's grid analysis included handwritten notes indicating that each of its comparables have finished basements; however, the appellant failed to provide any evidence to support this disclosure for its comparables #2 and #3.

² The appellant's comparable #1 was reported to have been sold in September 2020 but the MLS data sheet provided by the appellant disclosed it sold in August 2020. The board of review provided this same property as its comparable #4 and indicated it sold in September 2019. The Board finds the best evidence of this property's sale as the MLS data sheet presented by the appellant.

comparables #4 and #3, respectively. These comparables have basement finish and/or inground swimming pools, both features the subject lacks. The Board also gives less weight to the appellant's comparable #4 which has basement finish, unlike the subject, and is a larger dwelling than the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, including one common comparable, which are overall more similar to the subject in location, design, age, dwelling size, and features. The two properties sold in July and August 2020 for prices of \$580,000 and \$663,750 or for \$180.69 and \$207.55 per square foot of living area, land included. The subject's assessment reflects a market value of \$649,260 or \$207.50 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment and commensurate with the appellant's request 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: October 17, 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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