



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

APPELLANT: Ed Gierlach
DOCKET NO.: 21-03769.001-R-1
PARCEL NO.: 13-16-315-003

The parties of record before the Property Tax Appeal Board are Ed Gierlach, 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: \$38,357
IMPR.: \$178,002
TOTAL: \$216,359

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 two-story dwelling of brick with frame exterior construction with 4,463 square feet of living area. The dwelling was constructed in 1990. Features of the home include four full and one half bath, a basement with 1,218 square feet of finished area, central air conditioning, two fireplaces and an 850 square foot garage along with a 483 square foot gazebo. The property has a 41,229 square foot site and is located in Barrington, Cuba 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 in the subject's neighborhood and located from .95 of a mile to 2.56-miles from the subject. The appellant noted in a brief that these comparables have higher land values than the subject, three have larger basements than the subject, two have more bath fixtures than the subject, one comparable has an additional fireplace

than the subject, and each comparable has a porch which is not a feature of the subject. Based on attached listing sheets, the appellant further reported that comparables #3 and #4 were recently rehabbed homes in 2016 and 2020, respectively.

The comparable parcels range in size from 40,626 to 41,902 square feet of land area which are each improved with a two-story dwelling of frame, brick or frame with brick exterior construction. The homes were built from 1990 to 2000 and range in size from 3,996 to 4,284 square feet of living area. Each comparable has from two to five full bathrooms and comparables #1 and #2 each have a half bath. The dwellings each feature a basement, one of which is a walkout-style and three of which have finished areas ranging in size from 1,200 to 1,533 square feet. Additional features include central air conditioning, two or three fireplaces and a garage ranging in size from 689 to 960 square feet of building area. The comparables sold from January 2020 to May 2021 for prices ranging from \$502,500 to \$699,900 or from \$123.83 to \$163.38 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$212,715 which would reflect a market value of \$638,209 or \$143.00 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 \$216,359. The subject's assessment reflects a market value of \$650,704 or \$145.80 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 five comparable sales located from .09 of a mile to 2.6-miles from the subject property. The comparable parcels range in size from 42,870 to 48,110 square feet of land area which are each improved with either a 1.5-story or a 2-story dwelling of brick, wood siding with Dryvit or brick with wood siding exterior construction. The homes were built from 1991 to 1998 and range in size from 4,144 to 4,419 square feet of living area. Each comparable has three full baths and four of the comparables have either one or two half baths. The dwellings each feature a basement, one of which is a walkout-style and two of which have finished areas of either 1,000 or 1,360 square feet. Additional features include central air conditioning, one to three fireplaces and a garage ranging in size from 678 to 936 square feet of building area. The comparables sold from June 2020 to August 2021 for prices ranging from \$655,000 to \$797,500 or from \$148.22 to \$192.45 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.

The parties submitted a total of nine comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The subject dwelling is somewhat larger than each of the comparables presented. Five of the nine comparables have finished basement area like the subject and the remaining four comparables with unfinished basements would require upward adjustment to account for the difference. But for two of the homes, the subject has more full bathrooms than the comparables which would require upward adjustments to those properties to account for the subject's additional bathroom fixtures. The nine comparables sold for prices ranging from \$502,500 to \$797,500 or from \$123.83 to \$192.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$650,704 or \$145.80 per square foot of living area, including land, which is within the range established by the comparable sales in this record and appears to be well-supported when considering variations in age, size and/or features between the subject and the comparables. Furthermore, if the high and low sales prices are removed from each end of the range, the comparable sales then sold for prices ranging from \$605,000 to \$699,901 or from \$143.02 to \$168.57 per square foot of living area, including land, which places the subject well within the narrower range of comparables. Based on this evidence and after thoroughly analyzing the data for differences between the properties, the Board finds a reduction in the subject's assessment is not justified based upon a preponderance of the evidence.

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:

December 19, 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

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

APPELLANT

Ed Gierlach, 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