



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

APPELLANT: Kenneth Eigner
DOCKET NO.: 21-03786.001-R-1
PARCEL NO.: 11-28-201-025

The parties of record before the Property Tax Appeal Board are Kenneth Eigner, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$57,632
IMPR.: \$78,995
TOTAL: \$136,627

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 2,252 square feet of living area. The dwelling was constructed in 1983. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 8,088 square foot 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 six comparable sales located within 0.34 of a mile, and in the same neighborhood as the subject. The comparables are reported to have sites ranging in size from 8,651 to 16,074 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,034 to 2,446 square feet of living area that were built from 1973 to 1985. Each comparable is reported to have a basement, central air conditioning and a garage ranging in size from 420 to 608 square feet of building area. Four comparables each have a fireplace. The comparables sold from April to November 2020 for prices ranging from \$340,000 to \$427,500 or from \$161.49 to \$176.95 per square foot of living

area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,627. The subject's assessment reflects a market value of \$410,908 or \$182.46 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 within 0.32 of a mile and in the same neighborhood code as the subject. Comparable #4 is the same property as the appellant's comparable #5. The comparables have sites ranging in size from 7,960 to 12,840 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,995 to 2,446 square feet of living area. The dwellings were built from 1973 to 1984, with comparables #1 and #5 having effective ages of 1992 and 1985, respectively. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 420 to 506 square feet of building area. Three comparables each have a fireplace. The comparables sold from August 2020 to September 2021 for prices ranging from \$400,000 to \$460,000 or from \$173.96 to \$207.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant agreed that the board of review comparables are acceptable comparable sales.

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 record contains ten suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to appellant's comparable #1 along with board of review comparables #2 and #5 due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #2, through #6 along with board of review comparables #1, #3 and #4, which includes the common comparable. The Board finds these comparables are more similar to the subject in location, design, age, dwelling size and some features. The comparables sold from April 2020 to August 2021 for prices ranging from \$380,500 to \$460,000 or from \$161.49 to \$188.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,908 or \$182.46 per square foot of living area, including land, which falls within the range of the best comparable sales in the record. Based on this record and after considering adjustments to the best

comparables for differences when compared to the subject, the Board finds no 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: January 16, 2024



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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