



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

APPELLANT: Steven Maier
DOCKET NO.: 21-04199.001-R-1
PARCEL NO.: 07-08-306-002

The parties of record before the Property Tax Appeal Board are Steven Maier, 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: \$25,251
IMPR.: \$137,942
TOTAL: \$163,193

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 wood siding exterior construction with 3,474 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement partially finished with a 975 square foot recreation room, central air conditioning, one fireplace and an attached garage with 655 square feet of building area. The subject property also has a 648 square foot inground swimming pool.¹ The property has a 25,753 square foot site located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with two-story dwellings

¹ The board of review submitted a copy of the subject's property record card describing the property as having a full basement partially finished with a recreation room and an inground swimming pool, which the appellant did not refute in rebuttal.

of wood frame construction that range in size from 2,820 to 3,556 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 609 to 736 square feet of building area. These properties have sites ranging in size from 25,483 to 37,414 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .07 to .38 of a mile from the subject property. The sales occurred from January 2020 to May 2021 for prices ranging from \$408,000 to \$585,000 or from \$136.07 to \$164.51 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$156,314.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,193. The subject's assessment reflects a market value of \$490,806 or \$141.28 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 comparables #1 and #2 being the same comparables as the appellant's #4 and #2 respectively. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 3,114 to 3,561 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a basement with three having finished area,² central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 726 square feet of building area. Comparable #3 has an inground swimming pool. These properties have sites ranging in size from 25,370 to 44,680 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .13 to .27 of a mile from the subject property. The sales occurred from September 2020 to September 2021 for prices ranging from \$437,500 to \$589,900 or from \$140.49 to \$166.64 per square foot of living area, including land.

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 information on nine comparable sales to support their respective positions with two comparables being common to the parties. The comparables are similar to the subject in location, style and age. The Board gives less weight to the appellant's comparables #3, #5, #6 and #7 due to differences from the subject dwelling in size as these comparables had homes that

² The board of review described comparable #2 as having finished basement area while the appellant did not describe this same comparable (appellant's comparable #2) as having a finished basement. The board of review also described comparable #2 as having two fireplaces while the appellant described the same comparable as having one fireplace. The board of review's description of this common comparable was not refuted by the appellant in rebuttal.

are approximately 13% to 19% smaller than the subject dwelling. The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2 and #4 as well as the board of review comparable sales, which includes two common sales. Appellant's comparable #1 and appellant's comparable #4/board of review comparable #1 have unfinished basements whereas the subject has finished basement area indicating these two comparables would need upward adjustments to make them more equivalent to the subject for this feature. Four of the comparables do not have an inground swimming pool as does the subject suggesting these comparables would require an upward adjustment to make them more equivalent to the subject for this amenity. Conversely, appellant's comparable #2/board of review comparable #2 has one more fireplace than the subject suggesting a downward adjustment to this comparable for the additional feature would be proper. These five comparables sold for prices ranging from \$437,500 to \$589,900 or from \$136.07 to \$166.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,806 or \$141.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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

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

APPELLANT

Steven Maier, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

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