



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

APPELLANT: Frank Bart
DOCKET NO.: 21-04269.001-R-1
PARCEL NO.: 09-13-103-018

The parties of record before the Property Tax Appeal Board are Frank Bart, 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: \$29,153
IMPR.: \$99,501
TOTAL: \$128,654

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 with vinyl siding and brick exterior construction containing 3,958 square feet of living area. The dwelling was built in 2004. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 764 square feet of building area. The property has a site of approximately 18,320 square feet and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 12,423 to 16,409 square feet of land area and are improved with 2-story dwellings that range in size from 3,180 to 3,836 square feet of living area. The dwellings were built from 2003 to 2005. Each comparable features an unfinished basement, central air

conditioning, and a garage containing either 546 or 580 square feet of building area. Three comparables each have a fireplace. The comparables sold from January 2020 to May 2021 for prices ranging from \$300,000 to \$350,000 or from \$78.21 to \$110.06 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,654. The subject's assessment reflects a market value of \$386,929 or \$97.76 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 a grid analysis with information on five comparable sales located within the same assessment neighborhood code as the subject property. Board of review comparable #4 was also submitted by the appellant as comparable #4. The comparables have parcels ranging in size from 9,750 to 37,050 square feet of land area. The sites are improved with 2-story dwellings of wood siding, vinyl siding, or vinyl siding and brick exterior construction ranging in size from 3,180 to 3,958 square feet of living area. The dwellings were built in either 2003 or 2004. Each comparable features an unfinished basement, central air conditioning, and a garage ranging in size from 546 to 764 square feet of building area. Four comparables each have a fireplace. The comparables sold from October 2020 to August 2021 for prices ranging from \$350,000 to \$500,000 or from \$110.06 to \$126.33 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 a total of eight comparable sales submitted by the parties (including one common comparable) in support of their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #3 and #4, along with board of review comparables #2 through #5 (which includes that parties' common comparable) based on their significantly smaller dwelling sizes relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2, along with board of review comparable #1 which are most similar to the subject in dwelling size in addition to being similar in location, design, age, and most features. However, board of review comparable #1 has a larger lot size relative to the subject property suggesting that downward adjustment is needed to this comparable to make it more equivalent to the subject property. These most similar comparables in the record sold from January 2020 to March 2021 for prices ranging from \$300,000 to \$500,000 or from \$78.21 to \$126.33 per square foot of

living area, including land. The subject's assessment reflects a market value of \$386,929 or \$97.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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: June 27, 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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