



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

APPELLANT: Jeff Rammel  
DOCKET NO.: 21-04273.001-R-1  
PARCEL NO.: 09-33-101-076

The parties of record before the Property Tax Appeal Board are Jeff Rammel, 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:** \$32,623  
**IMPR.:** \$70,680  
**TOTAL:** \$103,303

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 exterior construction containing 2,368 square feet of living area. The dwelling was built in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 420 square feet of building area. The property has a site of approximately 15,680 square feet and is located in Barrington, 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 three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 13,939 to 14,810 square feet of land area and are improved with 2-story dwellings that range in size from 2,326 to 2,567 square feet of living area. The dwellings were built in 2003. Each comparable features an unfinished basement, central air conditioning, a

fireplace, and a garage ranging in size from 420 to 651 square feet of building area. The comparables sold from April 2019 to April 2021 for prices ranging from \$265,000 to \$316,000 or from \$111.72 to \$135.86 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 \$103,303. The subject's assessment reflects a market value of \$310,686 or \$131.20 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, three of which are located within the same assessment neighborhood code as the subject property. Board of review comparable #2 was also submitted by the appellant as comparable #3. The comparables have parcels ranging in size from 10,020 to 14,810 square feet of land area. The sites are improved with 2-story dwellings of vinyl siding, or vinyl siding and brick exterior construction ranging in size from 2,326 to 2,585 square feet of living area. The dwellings were built from 2001 to 2004. Each comparable features a basement, two with finished area. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 420 to 651 square feet of building area. The comparables sold from June 2020 to November 2021 for prices ranging from \$316,000 to \$395,000 or from \$124.42 to \$167.30 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 seven 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 comparable #1 based on its sale in 2019, which is remote in time and not as likely to be reflective of the subject's market value as of the January 1, 2021 assessment date than the remaining comparables in the record. The Board also gives less weight to board of review comparables #4 and #5 based on their locations outside of the subject's neighborhood and due to having partially finished basements which the subject dwelling lacks.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3, along with board of review comparables #1, #2, and #3 which are most similar to the subject in in location, design, dwelling size, age, and most features. These most similar comparables in the record sold from June 2020 to November 2021 for prices ranging from \$293,000 to \$395,000 or from \$114.14 to \$167.30 per square foot of living area, including land. The subject's assessment

reflects a market value of \$310,686 or \$131.20 per square foot of living area, including land, which is well 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:

July 18, 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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COUNTY

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