



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

APPELLANT: Michael Diesen
DOCKET NO.: 21-04965.001-R-1
PARCEL NO.: 15-08-114-009

The parties of record before the Property Tax Appeal Board are Michael Diesen, 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: \$32,469
IMPR.: \$110,580
TOTAL: \$143,049

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 2,678 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 12,300 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five properties, four of which have recent sales. Comparable #4 lacks any recent sale information and therefore shall not be analyzed or discussed further. The four comparable sales are located within 0.21 of a mile from the subject property, have sites ranging in size from 12,019 to 12,726 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,643 to 3,060 square feet of

living area. The dwellings were built from 1991 to 1993. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 692 square feet of building area. The properties sold from March to August 2020 for prices ranging from \$356,000 to \$440,000 or from \$134.70 to \$154.97 per square foot of living area, land included.

The appellant submitted a copy of the Multiple Listing Service (MLS) sheet for its comparable #5 which depicts the property was updated in 2017. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$132,101 which reflects a market value of \$396,343 or \$148.00 per square foot of living area, land included, 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 \$143,049. The subject's assessment reflects a market value of \$430,223 or \$160.65 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 0.79 of a mile from the subject property. The comparables have sites that range in size from 8,490 to 14,850 square feet of land area and are improved with one-story or two-story dwellings¹ of wood siding or brick and wood siding exterior construction that range in size from 2,499 to 2,643 square feet of living area. The homes were built from 1989 to 1991. Each comparable has a basement with four having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 497 square feet of building area. The properties sold from March to September 2021 for prices ranging from \$465,000 to \$484,000 or from \$177.83 to \$193.68 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine comparable sales for the Board's consideration, as one comparable lacks recent sale information. The Board gives less weight to appellant comparable #2 and board of review comparable #3 which differ from the subject in garage size and/or unfinished basement.

¹ Board of review comparables #1 and #3 have 899 square feet of ground floor living area and 2,611 square feet of above ground living area, suggesting these dwellings are part two-story.

The Board finds the best evidence of market value to be appellant comparables #1, #3 and #5 along with board of review comparables #1, #2, #4 and #5 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from March 2020 to June 2021 for prices ranging from \$356,000 to \$484,000 or from \$134.70 to \$193.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,223 or \$160.65 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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:

August 22, 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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