



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

APPELLANT: Herbert Rill
DOCKET NO.: 21-05006.001-R-1
PARCEL NO.: 15-17-101-017

The parties of record before the Property Tax Appeal Board are Herbert Rill, 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: \$49,402
IMPR.: \$118,427
TOTAL: \$167,829

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 3,166 square feet of living area that was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 754 square foot garage. The property has an approximately 55,620 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.87 of a mile from the subject property. The comparables have sites that range in size from 43,560 to 44,431 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction ranging in size from 2,789 to 3,672 square feet of living area. The dwellings were built from 1986 to 1989. Each comparable has a basement, with two having finished area. Each

dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 576 to 814 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from October 2019 to October 2020 for prices ranging from \$425,000 to \$604,900 or from \$126.63 to \$169.16 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$162,505 which reflects a market value of \$487,564 or \$154.00 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 \$167,829. The subject's assessment reflects a market value of \$504,749 or \$159.43 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 0.55 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 43,560 to 52,710 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,986 to 3,576 square feet of living area. The homes were built from 1987 to 1989. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, one to three fireplace and a garage ranging in size from 562 to 840 square feet of building area. Comparable #5 has an inground swimming pool. The properties sold from October 2020 to December 2021 for prices ranging from \$580,000 to \$649,900 or from \$168.51 to \$215.63 per square foot of living area, land included.

The board of review also critiqued the appellant's comparables asserting they are all more than 10% different in dwelling size, that sales in early 2020 were bad market indicators and contended that appellant's comparable #3 is the best comparable submitted by the appellant which sold for more than \$600,000. 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 record contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparable #1 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2 and #5 which lack a finished basement and/or include an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparables #1, #3 and #4, including the parties' common property, which are more similar to the subject in location, age, dwelling size and other features. These comparables sold from June 2020 to October 2021 for prices ranging from \$425,000 to \$649,900 or from \$152.38 to \$215.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$504,749 or \$159.43 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 best comparables for differences from the subject, the Board finds the subject's assessment is justified and 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:

November 21, 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

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

APPELLANT

Herbert Rill, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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