



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

APPELLANT: Dave Klemann
DOCKET NO.: 22-00126.001-R-1
PARCEL NO.: 07-26-208-019

The parties of record before the Property Tax Appeal Board are Dave Klemann, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$18,168
IMPR.: \$103,688
TOTAL: \$121,856

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 2022 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 of wood siding exterior construction with 2,832 square feet of living area. The dwelling was built in 1990. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 725 square feet of building area. The property has an approximately 10,920 square foot site and is 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 three comparable sales located in the subject's assessment neighborhood and within 0.25 of a mile from the subject. The comparables have sites that range in size from 10,000 to 13,940 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,421 to 2,704 square feet of living area. The dwellings were built from 1985 to 1994. The comparables each have a

basement with two having finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 460 to 528 square feet of building area. The properties sold from February 2019 to December 2020 for prices ranging from \$282,500 to \$310,000 or from \$109.33 to \$117.72 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$98,990 which reflects a market value of \$297,000 or \$104.87 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 \$121,856. The subject's assessment reflects a market value of \$365,605 or \$129.10 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood and within 0.26 of a mile from the subject. The comparables have sites that range in size from 8,750 to 11,900 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,307 to 2,475 square feet of living area. The dwellings were built in either 1979 or 1987. The board of review reported that one comparable has a crawl space foundation and two comparables each have a basement with one of these having finished area. Each comparable has central air conditioning and a garage ranging in size from 529 to 560 square feet of building area. Two comparables each have one fireplace. The properties sold from December 2020 to May 2021 for prices ranging from \$314,000 to \$385,000 or from \$135.02 to \$155.56 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 six comparable sales for the Board's consideration. The Board gives reduced weight to the appellant's comparables and board of review comparable #3 which have either 2019 or 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

The Board finds the evidence of market value to be board of review comparables #1 and #2 which sold more proximate in time to the subject's assessment date and are similar to the subject

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2022.

in location and design with varying degrees of similarity in the features. Each comparable is an older, smaller home than the subject with board of review comparable #1 also reported to lack a basement, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. Board of review comparable #2 is also reported to have basement finish, which the subject lacks, suggesting a downward adjustment would be necessary for this difference to make it more equivalent to the subject. Nevertheless, these two properties sold in April 2021 and May 2021 for prices of \$320,000 and \$385,000 or of \$135.02 and \$155.56 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$365,605 or \$129.10 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record on an overall market value basis but below them on a price per square foot basis. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: March 26, 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

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