



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

APPELLANT: Donald Ziegler
DOCKET NO.: 22-00392.001-R-1
PARCEL NO.: 11-16-304-051

The parties of record before the Property Tax Appeal Board are Donald Ziegler, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$106,757
IMPR.: \$191,297
TOTAL: \$298,054

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 two-story dwelling of frame exterior construction with 3,745 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, a fireplace and a 616 square foot garage. The property has an approximately 13,399 square foot site and is located in Libertyville, Libertyville 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 that have the same assessment neighborhood code as the subject and are located within .17 of a mile from the subject property. The parcels range in size from 7,910 to 33,376 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,860 to 4,988 square feet of living area. The dwellings were built from 1900 to 2000,

with comparables #1 and #2 having reported effective ages of 1944 and 1974, respectively. The comparables each have a basement, central air conditioning, one or three fireplaces and a garage ranging in size from 520 to 1,222 square feet of building area. The comparables sold from January 2019 to November 2021 for prices ranging from \$725,000 to \$962,500 or from \$187.82 to \$237.62 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on four comparable sales presumably presented at the local hearing with handwritten notations pointing out the differences between the comparables and the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$240,854, which would reflect a market value of \$722,634 or \$192.96 per square foot of living area, including land, when using 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 \$298,054. The subject's assessment reflects a market value of \$894,251 or \$238.79 per square foot of living area, land included, when using 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 four comparable sales that have the same assessment neighborhood code as the subject and are located within .12 of a mile from the subject property. The parcels range in size from 6,250 to 11,705 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,586 to 4,243 square feet of living area. The dwellings were built from 1996 to 2008. Each comparable has a basement, central air conditioning and two or three fireplaces. Three comparables each have a garage ranging in size from 468 to 814 square feet of building area. The photographic evidence submitted by the board of review depicts comparable #3 with a detached two-car garage. The comparables sold from May 2021 to July 2022 for prices ranging from \$905,000 to \$1,900,000 or from \$232.89 to \$447.80 per square foot of living area, including land. 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.

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 yet to publish figures for tax year 2022.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their significantly older dwelling ages or larger dwelling sizes, when compared to the subject. Additionally, the appellant's comparable #3 has a larger site size and the sale date occurred in January 2019, less proximate in time to the lien date at issue than the other sales in the record. The Board has given reduced weight to board of review comparable #3 due to its larger dwelling size, when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4, which sold more proximate in time to the January 1, 2022 assessment date and are overall most similar to the subject in location, dwelling size, design, age and some features. These three comparables sold from May 2021 to July 2022 for prices ranging from \$905,000 to \$1,250,000 or from \$232.89 to \$348.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$894,251 or \$238.79 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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

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