



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

APPELLANT: Chad Lueck
DOCKET NO.: 22-00562.001-R-1
PARCEL NO.: 14-24-200-018

The parties of record before the Property Tax Appeal Board are Chad Lueck, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$70,874
IMPR.: \$84,269
TOTAL: \$155,143

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 1.5-story dwelling of wood siding exterior construction with 2,178 square feet of living area. The dwelling was built in 1950, is approximately 72 years old, and has a reported effective age of 1995. Features of the home include an unfinished basement, one fireplace, and a garage with 720 square feet of building area. The property has an approximately 156,251 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the subject's assessment neighborhood code and from 0.25 of a mile to 1.27 miles from the subject. The comparables have sites that range in size from 64,283 to 144,347 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from

2,874 to 3,175 square feet of living area. The dwellings range in age from 26 to 50 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 618 to 784 square feet of building area. Comparable #3 also has a barn. The properties sold from August 2020 to January 2022 for prices ranging from \$520,000 to \$610,000 or from \$163.78 to \$206.29 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$138,811 which reflects a market value of \$416,475 or \$191.22 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 \$155,143. The subject's assessment reflects a market value of \$466,455 or \$214.17 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

The board of review noted that the subject has a "superior effective age."

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 code and from 0.42 of a mile to 1.57 miles from the subject. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 87,120 to 144,347 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,383 to 2,957 square feet of living area. The dwellings were built from 1834 to 1976 and thus would range in age from approximately 46 to 188 years old. Comparable #1, the oldest home, has a reported effective age of 1940. Each comparable has an unfinished basement and one fireplace. Two comparables each have central air conditioning and a garage with either 618 or 777 square feet of building area. Comparable #1 and #2 each feature a barn. The properties sold from August 2020 to January 2022 for prices ranging from \$583,000 to \$625,500 or from \$199.18 to \$262.48 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 which includes, one common sale. The Board finds that each of the parties' comparables presents significant differences from the subject in location, design, age/effective age, dwelling size, and features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #4 as well as board of review comparables #1 and #3 due to differences from the subject in location, being located over one mile from the subject, and/or have 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 best evidence of market value to be the appellant's comparables #2 and #3 as well as board of review comparable #2, which includes the common sale. These comparables sold more proximate in time to the subject's assessment date and are more similar to the subject in location but differ significantly from the subject in lot size, age/effective age, dwelling size, and some features. Each comparable is a newer, larger home than the subject with the common comparable featuring a barn, which the subject lacks. Nevertheless, these properties sold in March 2021 and January 2022 for prices of \$562,000 and \$610,000 or \$195.55 and \$206.29 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$466,455 or \$214.17 per square foot of living area, land included, which falls below the two best comparable sales in this record on an overall market value basis but above on a price per square foot basis. However, based on this record and after considering the differences of the two best comparables when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: June 18, 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

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

APPELLANT

Chad Lueck, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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