



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

APPELLANT: Judd Sager
DOCKET NO.: 22-01455.001-R-1
PARCEL NO.: 15-16-102-010

The parties of record before the Property Tax Appeal Board are Judd Sager, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$24,839
IMPR.: \$200,037
TOTAL: \$224,876

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 brick exterior construction with 3,926 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 684 square foot garage. The property has a 12,459 square foot site 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 four comparable sales in the same assessment neighborhood code and located from 0.04 to 0.11 of a mile from the subject. The comparables have sites that range in size from 10,000 to 10,530 square feet of land area. The properties are improved with two-story dwellings of either brick or frame and brick exterior construction that range in size from 3,501 to 4,109 square feet of living area that were built between 1990 and 1992. Each comparable has central air conditioning, a fireplace, a full basement with three having finished area, and a garage ranging from 462 to 792 square feet of building area. The sales occurred

between September 2020 and August 2021 for prices ranging from \$605,000 to \$625,000 or from \$165.48 to \$178.27 per square foot of living area, including land.¹ Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,876. The subject's assessment reflects a market value of \$674,695 or \$171.85 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable properties sharing the same neighborhood code as the subject and located from 0.04 to 0.16 of a mile from the subject property. The board of review's comparable #4 and #5 are the same as the appellant's comparable #4 and #3, respectively. The comparables have sites that range in size from 10,000 to 10,530 square feet of land area. These properties consist of two-story style dwellings of either frame or brick exterior construction ranging in size from 2,464 to 4,222 square feet of living area that were built between 1990 and 1993. Each dwelling has central air-conditioning, one or two fireplaces, a full basement with finished area, and a garage ranging in size from 483 to 866 square feet of building area. The five sales occurred between September 2020 and July 2022 for prices ranging from \$580,000 to \$800,000 or from \$177.06 to \$235.39 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.

The record contains a total of nine comparable sales for the Board's consideration with two common sales, while one of the comparables provided by the appellant lacked sales information. The Board gives less weight to board of review comparable #3, which has smaller above ground living area when compared to the subject and the other comparables in the record. The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4, along with the board of review's comparables #1, #2, #4, and #5, which includes the two common properties. These best comparables sold from September 2020 to July 2021 for prices ranging

¹ It should be noted the appellant's grid sheet and details for comparable #1 does not contain any sales data or information pertaining to a recent sale. Therefore, it was not included in the range established by the other three comparable sales offered by the appellant.

² Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

from \$605,000 to \$800,000 or from \$165.48 to \$226.31 per square foot of living area, land included. These best comparables are similar to the subject in location, age, design, dwelling size and other features. Although each of these properties has a finished basement unlike the subject's unfinished basement suggesting a downward adjustment is needed to make these properties more equivalent to the subject. The subject's assessment reflects a market value of \$674,695 or \$171.86 per square foot of living area, land included, which falls within the range established by the best comparable properties on both on an overall value and a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

February 20, 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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