



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

APPELLANT: Derek Skuble
DOCKET NO.: 22-01458.001-R-1
PARCEL NO.: 15-17-101-014

The parties of record before the Property Tax Appeal Board are Derek Skuble, 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: \$45,829
IMPR.: \$219,021
TOTAL: \$264,850

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 brick exterior construction with 5,821 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a garage with 1,026 square feet of building area. The property has a 68,825 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, including Multiple Listing Service (MLS) data sheets for comparables #2 and #3, that are located within .89 of a mile from the subject property with one comparable being in the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 47,480 to 124,582 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size 5,148 to 6,520 square feet of living area that were built in 1987 and 1989, with comparables #1 and #2 having effective ages of 1988 and 1991,

respectively. The appellant reported that each comparable has a basement with finished area, central air conditioning and two or four fireplaces. Comparables #1 and #2 each have a garage with either 991 or 1,014 square feet of building area and comparable #3 has a 3-car garage. The comparables sold from October 2017 to October 2021¹ for prices ranging from \$635,000 to \$817,200 or from \$102.35 to \$146.66 per square foot of living area, including land. 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 \$264,850. The subject's assessment reflects a market value of \$794,629 or \$136.51 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 four comparable sales that are located within .23 of a mile from the subject property and in the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 43,996 to 83,200 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,918 to 4,638 square feet of living area that were built from 1986 to 1988, with comparable #4 having an effective age of 2002. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 723 to 816 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from May 2021 to April 2022 for prices ranging from \$665,000 to \$1,050,000 or from \$150.93 to \$263.89 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 Board finds the parties submitted a total of seven comparable properties for the Board's consideration, as one property sold twice, which have varying degrees of similarity to the subject. The Board gives less weight to appellant's comparables #1 and #2 that sold in 2020 and #3 sale in 2017, which is less proximate in time to the January 1, 2022, assessment date given other comparable sales available in the record. The Board gave reduced weight to board of review comparables #2 and #4 due to their smaller dwelling size when compared to the subject.

¹ The Multiple Listing Service (MLS) data sheet for comparable #3 disclosed that the property sold in October 2021 for \$700,000 or for \$135.98 per square foot of living area, including land.

² 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.

The Board finds the best evidence of market value to be the appellant's comparable #3 sale in 2021 and the board of review comparables #1 and #3 which sold more proximate to the January 1, 2022 assessment date. These best comparables sold from May to October 2021 for prices of \$665,000 and \$700,000 or from \$135.98 to \$152.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$794,629 or \$136.51 per square foot of living area, including land, which is greater than the best comparables sales in the record in terms of overall market value but falls within the range on a price per square foot basis and appears to be well supported given its larger dwelling size and garage. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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:

April 16, 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

Derek Skuble, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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