



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

APPELLANT: Brian Eby
DOCKET NO.: 22-01866.001-R-1
PARCEL NO.: 09-24-304-053

The parties of record before the Property Tax Appeal Board are Brian Eby, 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: \$29,290
IMPR.: \$183,055
TOTAL: \$212,345

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 vinyl siding exterior construction with 3,345 square feet of living area. The dwelling was constructed in 2008. Features of the home include a walk-out basement with finished area, central air conditioning, one fireplace and a garage with 736 square feet of building area. The property has a 10,450 square foot site and is located in Wauconda, Wauconda 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 from 1.78 to 1.88 miles from the subject property. The comparables have sites that range in size from 8,246 to 12,706 square feet of land area. The comparables are improved with 2-story dwellings that range in size from 2,851 to 3,208 square feet of living area that that were built in 2003. The appellant reported that each comparable has a basement, central air conditioning and a garage containing either 520 or 546 square feet of building area. Two comparables each have one fireplace. The comparables sold from February 2020 to November 2021 for prices ranging from \$310,000 to \$424,900 or

from \$99.66 to \$149.04 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 \$212,345. The subject's assessment reflects a market value of \$637,099 or \$190.46 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In response to the appeal, the board of review provided a written statement explaining the subject property is located on a lake and few comparable sales are similar to the subject in location and amenities. In rebuttal the board of review asserted that the appellant's comparables are located on or near a pond, exceeding 1.75 miles in distance from the subject and considered by the marketplace to be inferior to the subject's location on Bangs Lake. The board of review also submitted a grid analysis of the appellant's comparable sales describing the dwellings with vinyl siding exterior construction and comparable #3 with a finished basement area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located from .02 to .53 of a mile from the subject property. The comparables have sites ranging in size from 11,330 to 40,650 square feet of land area. The comparables are improved with either 1-story or 2-story dwellings of wood siding, brick and wood siding, stone and wood siding or brick and vinyl siding exterior construction ranging in size from 932 to 4,676 square feet of living area that were built from 1995 to 2007. Three comparables each have a walk-out basement with finished area and one comparable has a crawl-space foundation. Each comparable has central air conditioning. Three comparables each have either one or two fireplaces. Comparables #1, #2 and #4 each have an attached garage ranging in size from 528 to 808 square feet of building area and comparables #2 and #3 have a detached garage with 400 and 1,664 square feet of building area, respectively. The board of review submitted a listing and property history report for comparable #1 disclosing the property was on the market for 1,082 days prior to its May 2020 sale. The comparables sold from October 2019 to June 2021 for prices ranging from \$700,000 to \$760,000 or from \$150.77 to \$815.45 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted location maps depicting the location of the subject property in relation to the comparable sales submitted by each party.

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

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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, due to their location of over one mile away from the subject property. The Board gave reduced weight to board of review comparables #1 and #3, due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #4, which are relatively similar to the subject in location, design, dwelling size, age and some features. These two comparables sold in October 2019 and March 2020 for prices of \$700,000 and \$740,000 or \$205.33 and \$231.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$637,099 or \$190.46 per square foot of living area, including land, which falls below the two best comparable sales both on an overall market value and 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 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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