



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

APPELLANT: Brian Bending
DOCKET NO.: 22-01909.001-R-1
PARCEL NO.: 11-16-108-093

The parties of record before the Property Tax Appeal Board are Brian Bending, 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: \$43,603
IMPR.: \$128,080
TOTAL: \$171,683

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 is improved with a two-story dwelling of wood siding and brick exterior construction containing 2,550 square feet of living area. The dwelling was constructed in 2017. Features of the home include a concrete slab foundation, central air conditioning, and an attached garage with 430 square feet of building area. The property has a site with approximately .039 acres 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 five comparable sales improved with two-story dwellings of frame construction that range in size from 2,110 to 2,550 square feet of living area. The homes were built from 2017 to 2020. Each comparable has central air conditioning and an attached garage ranging in size from 430 to 460 square feet of building area. Four of the comparables have sites with either .039 or .041 acres. The comparables have the same assessment

neighborhood code as the subject and are located along the same street and within the same block as the subject property. The sales occurred from January 2020 to September 2021 for prices ranging from \$414,000 to \$499,900 or from \$175.42 to \$210.90 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$161,484.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,683. The subject's assessment reflects a market value of \$515,101 or \$202.00 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 three comparable sales with comparable #3 being the same property as appellant's comparable #5. The comparables are improved with two-story dwellings of wood siding and brick exterior construction that have either 2,360 or 2,445 square feet of living area. The homes were built in either 2017 or 2018. Each property has a concrete slab foundation, central air conditioning, and an attached garage with 440 square feet of building area. These properties have sites with approximately either .039 or .041 acres. The comparables have the same assessment neighborhood code as the subject and are located along the same street and within one block of the subject. The sales occurred from September 2021 to August 2022 for prices ranging from \$482,500 to \$554,000 or from \$197.34 to \$234.75 per square foot of living area, including land.

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 best evidence of market value to be appellant's comparable sales #1, #2, #4 and #5 as well as the board of review comparable sales, which includes a common sale submitted by the parties. These comparables are similar to the subject in location, style, age, size and features. These comparables sold for prices ranging from \$414,000 to \$554,000 or from \$175.42 to \$234.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$515,101 or \$202.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given appellant's comparable sale #3 due to differences from the subject dwelling in size and the fact this property sold in January 2020, approximately two years prior to the assessment date at issue. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

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: January 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

Brian Bending, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

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