



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

APPELLANT: Bradley Meyer  
DOCKET NO.: 22-01916.001-R-1  
PARCEL NO.: 11-16-307-008

The parties of record before the Property Tax Appeal Board are Bradley Meyer, 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:** \$97,828  
**IMPR.:** \$121,553  
**TOTAL:** \$219,381

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 and frame exterior construction with 2,061 square feet of living area. The dwelling was constructed in 1942 and has an effective age of 1984. Features of the home include an unfinished basement, a fireplace, and a garage containing 526 square feet of building area. The property has a 7,463 square foot site and is 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 four comparable sales located within .22 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 1,750 to 2,522 square feet of living area. The homes were built from 1904 to 1925, with effective ages ranging from 1950 to 1989. Each dwelling has central air conditioning, an unfinished basement, and a

garage ranging in size from 390 to 704 square feet of building area. Three comparables each have one or two fireplaces. The parcels range in size from 7,005 to 14,500 square feet of land area. The comparables sold from October 2020 to March 2022 for prices ranging from \$460,000 to \$805,000 or from \$243.56 to \$319.96 per square foot of living area, including land. The appellant also submitted a Multiple Listing Service sheet for comparable #3, noting the property has been recently renovated.

In further support of the overvaluation argument, the appellant submitted the settlement statement associated with the subject's July 2021 sale, which depicts a sale price of \$600,000. The statement lists the buyers as Bradley R. Meyer and Allana D. Meyer and lists the seller as Meyer Homes, Inc. and was signed by Bradley R. Meyer, President. The appellant did not complete Sec. IV – Recent Sale Data of the appeal form.

Based on this evidence, the appellant requested a reduced assessment of \$199,064, for an estimated market value of \$597,252 or \$289.79 per square foot of living area, including land, 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 \$219,381. The subject's assessment reflects a market value of \$658,209 or \$319.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .27 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 1,713 to 2,468 square feet of living area. The dwellings were built from 1920 to 2007, with comparable #2 having an effective age of 1977. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 400 to 713 square feet of building area. Comparable #1 has an inground swimming pool. The parcels range in size from 6,475 to 22,250 square feet of land area. The comparables sold from September 2021 to April 2022 for prices ranging from \$590,000 to \$800,000 or from \$324.15 to \$352.60 per square foot of living area, including land. The board of review also submitted a permit history report and noted that the subject had a remodeling permit in 2020 for \$323,644. 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,

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<sup>1</sup> 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 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.

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 parties submitted a total of seven comparable sales and evidence of the subject's recent sale to support their respective positions before the Property Tax Appeal Board. Initially, the Board gives little weight to the subject's recent sale as the appellant failed to provide evidence demonstrating the purchase had the elements of an arm's length transaction. The Board gives less weight to the appellant's comparable #2, which sold less proximate to the assessment date at issue, as well as appellant comparables #1 and #3, which differ from the subject in dwelling size. The Board also gives reduced weight to board of review comparables #1 and #3, which differ from the subject in dwelling size, inground swimming pool amenity, and/or age.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sale #2, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold for prices of \$590,000 and \$670,000 or for \$319.96 and \$344.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$658,209 or \$319.36 per square foot of living area, including land, which bracketed by the two best comparable sales in this record overall and below the best comparables on a per-square-foot basis. Based on this evidence 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 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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