



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

APPELLANT: Diedrich Bork
DOCKET NO.: 22-01985.001-R-1
PARCEL NO.: 01-34-122-009

The parties of record before the Property Tax Appeal Board are Diedrich Bork, 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: \$25,678
IMPR.: \$115,736
TOTAL: \$141,414

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 exterior construction with 3,042 square feet of living area. The dwelling was built in 1992. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and an attached garage with 890 square feet of building area. The property has a site with approximately 25,740 square feet of land area located in Fox Lake, Antioch 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 improved with two-story dwellings of wood frame construction that range in size from 2,492 to 3,057 square feet of living area. The homes were built from 1991 to 2005. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 421 to 666 square feet of building area. These properties have sites ranging in size from 20,591 to 29,634 square feet of land area. The

comparables are located from .04 to .97 of a mile from the subject with comparable #4 having the same assessment neighborhood code and being along the same street as the subject property. The comparables sold from July 2020 to January 2022 for prices ranging from \$302,000 to \$371,000 or from \$115.80 to \$136.10 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$133,835.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,414. The subject's assessment reflects a market value of \$424,284 or \$139.48 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 four comparable sales with comparable #1 being the same property as appellant's comparable #4. The comparables have the same assessment neighborhood code as the subject property. These properties are located along the same street as the subject property from approximately .03 to .12 of a mile from the subject property. These properties have sites ranging in size from 20,900 to 29,630 square feet of land area. The comparables are improved with 1-story, 1.5-story, or 2-story dwellings of wood siding exterior construction that range in size from 1,872 to 2,726 square feet of living area. The homes were built from 1988 to 1993. Each comparable has a basement with two being a walk-out design and three having finished area. Each comparable also has central air conditioning and one or two fireplaces. Comparables #1 and #3 also have attached garages with 550 and 528 square feet of building area, respectively. These properties sold from June 2019 to November 2021 for prices ranging from \$310,000 to \$435,000 or from \$136.10 to \$181.62 per square foot of living area, including land.

The board of review submission include a statement from the township assessor in which he asserted appellant's comparables #1 through #3 were located approximately one mile from the subject property and in a different subdivision than the subject. The assessor further state appellant's comparable #1 has a smaller basement and less garage space than the subject; comparable #2 has a smaller basement and less garage space than the subject and the sale is somewhat dated; and comparable #3 has a smaller basement and less garage space than the subject. The assessor also contends the common comparable has a smaller basement and less garage space than the subject and supports the reasonableness 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.

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.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #1, #2 and #4, which includes the common comparable submitted by the parties, as these comparables are most similar to the subject in location being within the same neighborhood, along the same street, and within .12 of a mile of the subject property. These properties also sold proximate in time to the assessment date. The comparables are similar to the subject in land area and are improved with homes similar to the subject in age and most features with the exception that comparables #2 and #4 have no garage, which would require upward adjustments to make them more equivalent to the subject. Comparable #4 is least similar to the subject in style and dwelling size, being significantly smaller. These three comparables sold for prices ranging from \$340,000 to \$435,000 or from \$136.10 to \$181.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$424,284 or \$139.48 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 comparables #1 through #3 due to differences from the subject in location. Less weight is given board of review comparable #3 as this property sold approximately 30 months prior to the assessment date at issue, not as proximate in time to the assessment date as the best sales in this record. 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.

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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