



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

APPELLANT: Lyle Arnst  
DOCKET NO.: 22-02497.001-R-1  
PARCEL NO.: 04-21-316-007

The parties of record before the Property Tax Appeal Board are Lyle Arnst, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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:** \$6,107  
**IMPR.:** \$45,165  
**TOTAL:** \$51,272

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 2.5-story dwelling of aluminum siding exterior construction with 2,424 square feet of living area. The dwelling was constructed in 1919. Features of the home include an unfinished basement and central air conditioning. The property has a 9,000 square foot site and is located in Zion, Zion 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 within .31 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story or 2.5-story dwellings of wood siding exterior construction ranging in size from 2,145 to 2,730 square feet of living area. The homes were built from 1902 to 1906. Each dwelling has an unfinished basement and a garage ranging in size from 320 to 360 square feet of building area. The parcels range in size from 9,000 to 17,300 square feet of land area. The comparables sold

from July 2019 to June 2021 for prices ranging from \$114,000 to \$157,000 or from \$45.79 to \$61.81 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$40,665, for an estimated market value of \$122,007 or \$50.33 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 \$51,272. The subject's assessment reflects a market value of \$153,831 or \$63.46 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 ten equity comparables, three of which also contained sale information. The Board finds the equity evidence submitted by the board of review is not responsive to the appellant's market value argument, and will not be further analyzed on this record. The Board will however consider the three comparable sales contained in the board of review's grid, comparables #1, #6, and #8. Comparable #1 is the same property as appellant comparable #2. The comparable sales are located within .74 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of wood siding exterior construction ranging in size from 2,084 to 2,416 square feet of living area. The dwellings were built from 1904 to 1913, with comparable #6 having an effective age of 1935. Each dwelling has an unfinished basement, one comparable has central air conditioning, and one comparable has a garage containing 360 square feet of building area. Two comparables each have attics, one of which is finished. The parcels range in size from 7,000 to 17,300 square feet of land area. The comparables sold from August 2020 to December 2022 for prices ranging from \$114,000 to \$225,000 or from \$53.15 to \$93.13 per square foot of living area, including land.

The board of review also submitted a copy of an undated letter from appellant's counsel to the board of review requesting the board of review limit the increase in the subject's assessment to the Zion Township equalization factor of 1.0632.<sup>2</sup>

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.

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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.

<sup>2</sup> The Board of Review Notes on Appeal denotes an equalization factor of 1.066 was applied in Zion Township for tax year 2022.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #1 and #2/board of review comparable #1, which sold less proximate to the January 1, 2022 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #6 and #8, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These most similar comparables sold from June 2021 to December 2022 for prices ranging from \$157,000 to \$225,000 or from \$61.81 to \$93.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$153,831 or \$63.46 per square foot of living area, including land, which is below the range established by the best comparable sales in this record overall and within the range 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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