



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

APPELLANT: Dana Naegele
DOCKET NO.: 23-00486.001-R-1
PARCEL NO.: 01-12-102-003

The parties of record before the Property Tax Appeal Board are Dana Naegele, 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 **An Increase** 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: \$72,893
IMPR.: \$170,253
TOTAL: \$243,146

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 2023 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 1.5-story dwelling of wood siding exterior construction with 2,390 square feet of living area. The dwelling was constructed in 1960, is approximately 64 years old, and has an effective age of 1990. Features of the home include a basement, central air conditioning, a fireplace, and a 552 square foot garage. The property has a 23,522 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appeal petition on January 22, 2024 with three equity comparables presented in the Section V grid analysis of the petition. The appellant also submitted a spreadsheet with an additional comparable that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February

28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable property submitted by the appellant is given no weight.

The three comparables presented in the Section V grid analysis are located from 0.88 of a mile to 1.21 miles from the subject. Two comparables have 6,599 or 12,524 square foot sites. The comparables are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 2,010 to 2,339 square feet of living area. The dwellings range in age from 34 to 79 years old. Each home has a basement. Two homes have central air conditioning, a fireplace, and a 500 or a 608 square foot garage. The comparables sold from October 2021 to May 2023 for prices ranging from \$296,000 to \$359,900 or from \$143.68 to \$153.87 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 \$188,984. The subject's assessment reflects a market value of \$567,009 or \$237.24 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ In support of its contention of the correct assessment the board of review submitted a brief from the township assessor asserting the subject sold in September 2020 for \$610,000 in an arm's length sale, together with a copy of the Real Estate Transfer Declaration for this sale disclosing the property was advertised for sale.

The township assessor further asserted in the brief that the subject is a Chain O'Lakes lakefront property. The township assessor contended there were 42 lakefront property sales in Antioch in 2021 with a median sale price of \$438,750 and 25 lakefront property sales in Antioch in 2022 with a median sale price of \$532,500, which the township assessor argued indicates sale prices are increasing. The township assessor contended the appellant's comparables are not lakefront properties, but agreed that the appellant's comparables #1 and #2 are located on a channel. The township assessor argued a channel location is not as desirable as a lakefront location and that channel properties are grouped separately from lakefront properties for assessment purposes. The township assessor asserted the appellant's comparable #3 backs to a pond that lacks boating and is not comparable to a location on the Chain O'Lakes.

The township assessor presented four comparables identified as Chain O'Lakes lakefront properties like the subject, together with maps depicting the locations of the subject and both parties' comparables. The comparables are located from 0.10 of a mile to 1.39 miles from the subject. The parcels range in size from 13,080 to 32,156 square feet of land area and are

¹ Section 1910.50(c)(1) of the Board's procedural rules 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 2023.

improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 2,255 to 3,088 square feet of living area. The dwellings range in age from 28 to 73 years old. Each home has central air conditioning and one or two garages ranging in size from 400 to 540 square feet of building area. Two homes each have a basement and two homes each have two fireplaces. The comparables sold from June 2021 to June 2023 for prices ranging from \$710,000 to \$880,000 or from \$284.97 to \$352.55 per square foot of living area, including land. Based on this evidence, the board of review, through the township assessor, requested an increase in 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. However, the Board finds the board of review met this burden of proof and an increase in the subject's assessment is justified.

The record contains a total of seven comparable sales and evidence of a September 2020 sale of the subject for the Board's consideration. The Board gives less weight to the subject's 2020 sale which occurred more than two years from the January 1, 2023 assessment date and is less likely to be indicative of market value as of that date. The Board also gives less weight to the appellant's comparables, due to their lack of a lakefront location like the subject.

The Board finds the best evidence of market value to be the board of review's comparable sales, which are more similar to the subject in lakefront location, but have varying degrees of similarity to the subject in dwelling size, site size, age, and features. These comparables sold for prices ranging from \$710,000 to \$880,000 or from \$284.97 to \$352.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$567,009 or \$237.24 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified, but further finds that an increase in the subject's assessment is 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: _____

August 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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