



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

APPELLANT: Erika Hauber
DOCKET NO.: 23-00569.001-R-1
PARCEL NO.: 02-22-204-026

The parties of record before the Property Tax Appeal Board are Erika Hauber, 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: \$11,150
IMPR.: \$99,780
TOTAL: \$110,930

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.

Preliminary Matter

This appeal was filed on January 23, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's sale comparable #5 set forth on an additional grid sheet, other than the electronic form Sec. V grid analysis, has been "give[n] . . . zero weight" in this decision and will not be discussed further herein.

Findings of Fact

The subject property consists of a two-story dwelling of vinyl siding exterior construction with 2,108 square feet of living area. The dwelling was constructed in 2020 and is approximately 3 years old. Features of the home include a full basement, central air conditioning, a fireplace and

a 440 square foot garage.¹ The property has a 7,797 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 information on three comparable sales in the Section V grid analysis. The properties are each located in the same neighborhood code as the subject and within .69 of a mile from the subject. The parcels contain either 7,797 or 9,596 square feet of land area and are each improved with a two-story dwelling of wood frame exterior construction. The dwellings are either 5 or 6 years old and contain either 2,280 or 2,460 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage of either 400 or 420 square feet of building area. The comparables sold from June to September 2022 for prices ranging from \$309,000 to \$360,000 or from \$128.66 to \$146.34 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$108,200 which would reflect a market value of approximately \$324,632 or \$154.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,930. The subject's assessment reflects a market value of \$332,823 or \$157.89 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

With a memorandum prepared by the Antioch Township Assessor's Office, the board of review contends that none of the appellant's comparable homes are improved with a fireplace like the subject. Moreover, two of the homes are different models than the subject with reportedly 17% more living area than the subject. One comparable also has a smaller basement than the subject dwelling.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales located in the same neighborhood code as the subject and within .76 of a mile from the subject. The parcels range in size from 7,798 to 15,769 square feet of land area and are each improved with a two-story dwelling of vinyl siding exterior construction. Three of the dwellings are reported to be "0" years old, one dwelling is 1 year old and three dwellings are each 2 years old. The homes range in size from 2,108 to 2,492 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 720 square feet of building area. Four comparables each have a fireplace. The comparables sold from May 2021 to June 2023 for prices ranging from \$325,895 to \$479,085 or from \$154.60 to \$194.43 per square foot of living area, including land. Based on

¹ The appellant reported the garage size as 620 square feet while the board of review provided the property record card and asserted the garage contains 440 square feet. As the appellant did not refute the garage size in any rebuttal filing, the Board finds the board of review provided the best supported evidence of garage size on this record.

² 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

this evidence and argument, 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.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #4 through #7 due to larger garages and dwelling size than the subject and/or listed ages of "0" which suggest brand new construction which differs from the subject's age of 4 years old.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #2 and #3 which present varying degrees of similarity to the subject. Four of these comparables lack a fireplace which is a feature of the subject and suggests upward adjustments would be necessary to make these comparables more similar to the subject. In addition, three of these comparables necessitate adjustments for larger dwelling sizes when compared to the subject. These six most similar comparables sold for prices ranging from \$309,000 to \$376,000 or from \$128.66 to \$178.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,823 or \$157.89 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Based on this evidence and after considering appropriate 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Erika Hauber, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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