



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

APPELLANT: Paul Hartmann
DOCKET NO.: 23-00653.001-R-1
PARCEL NO.: 06-13-402-031

The parties of record before the Property Tax Appeal Board are Paul Hartmann, 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: \$32,727
IMPR.: \$107,168
TOTAL: \$139,895

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 is improved with a two-story dwelling of vinyl siding exterior construction containing 1,512 square feet of living area. The dwelling was constructed in 1990 and is approximately 33 years old. Features of the property include a full basement that is partially finished with a recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a detached garage with 768 square feet of building area.¹ The property has an 8,067 square foot site located in Third Lake, Avon 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 improved with two-story dwellings that range in size from 1,660 to 2,087 square feet of living area. The dwellings are either 30 or

¹ The board of review submitted a copy of the subject's property record card disclosing the home has a full basement with a recreation room, which was not disputed by the appellant in rebuttal.

32 years old. Each property has a basement, central air conditioning, 2½ or 3½ bathrooms, and a garage ranging in size from 400 to 441 square feet of building area. These properties have sites ranging in size from 6,599 to 8,093 square feet of land area and are located from approximately 1.60 to 1.92 miles from the subject property. The sales occurred from August 2021 to April 2023 for prices ranging from \$310,000 to \$370,000 or from \$149.50 to \$204.65 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$113,893.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,895. The subject's assessment reflects a market value of \$419,727 or \$277.60 per square foot of living area, land included, when using the statutory level of assessment.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of vinyl siding or wood siding exterior construction that range in size from 1,172 to 1,791 square feet of living area. The homes range in age from 35 to 88 years old. Two comparables have a full or partial basement with one having finished area, and central air conditioning. Each comparable has one fireplace and a garage ranging in size from 528 to 780 square feet of building area. The homes have 1, 2 or 4 bathrooms. These properties have sites ranging in size from 13,316 to 14,250 square feet of land area and are located from approximately .07 to .59 of a mile from the subject property. Comparables #1 and #3 have the same assessment neighborhood code as the subject property. The sales occurred from March 2022 to September 2023 for prices ranging from \$320,000 to \$685,000 or from \$269.45 to \$382.47 per square foot of living area, including land.

The board of review asserted that the subject property and the comparable sales it submitted are lake front properties while none of the appellant's comparables are lake front properties.

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 information on six comparable sales to support their respective positions. Even though the board of review comparables differ from the subject in style, the Board gives more weight to the comparables provided by the board of review because they are more proximate to the subject in location and are lake front properties, like the subject property. Less

² 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 2023.

weight is given the appellant's comparables due to their more distant location from the subject than are the board of review comparables, and the fact these are not lake front properties as is the subject property. Board of review comparables #1 and #2 are inferior to the subject in age being approximately 55 and 47 years older than the subject dwelling, respectively, suggesting upward adjustments to the comparables for age would be appropriate to make them more equivalent to the subject. Board of review comparable #1 has fewer bathrooms than the subject, no basement, and no central air conditioning, making the home inferior to the subject and necessitating upward adjustments to make the property more equal to the subject for these characteristics. Board of review comparable #2 has ½ less bathroom than the subject and an unfinished basement, unlike the subject, indicating this home would require upward adjustments to make it more equal to the subject for these amenities. The board of review comparables sold for prices ranging from \$320,000 to \$685,000 or from \$269.45 to \$382.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,727 or \$277.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of location and is well supported after considering the suggested adjustments to the comparables. Based on this evidence the Board finds the subject's assessment is indicative of the property's fair cash value 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:

October 15, 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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