



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

APPELLANT: Rob Hauswirth
DOCKET NO.: 23-00671.001-R-1
PARCEL NO.: 06-24-204-024

The parties of record before the Property Tax Appeal Board are Rob Hauswirth, 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: \$45,430
IMPR.: \$173,254
TOTAL: \$218,684

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 two-story dwelling of vinyl siding exterior construction with 3,078 square feet of living area. The dwelling is 35 years old. Features of the home include a partial basement, central air conditioning, two fireplaces, and a garage with 552 square feet of building area. The property has a 11,190 square foot site and is 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 2,523 to 2,882 square feet of living area. The homes are from 24 to 34 years old and have sites ranging in size from 8,563 to 15,032 square feet of land area. Each comparable has a full or partial basement, central air conditioning, a fireplace, and a garage ranging in size from 484 to 649 square feet of building area. One of the comparables has the

same assessment neighborhood code as the subject, while all three are located from 0.14 to 1.80 miles from the subject property. The sales occurred from March 2022 to July 2023 for prices ranging from \$425,000 to \$747,500 or from \$168.45 to \$259.37 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$192,869.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,684. The subject's assessment reflects a market value of \$656,118 or \$213.16 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted the subject's property record card along with information on two comparable sales improved with two-story dwellings of vinyl siding exterior construction that contain 2,882 and 3,777 square feet of living area, respectively. The board of review's comparable #1 is the same property as the appellant's comparable #3. The homes are 32 and 33 years old and have sites containing 11,280 and 12,124 square feet of land area, respectively. Each comparable has a full or partial basement with finished area, central air conditioning, a fireplace, and a garage with 649 and 702 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within 0.25 of a mile from the subject property. The sales occurred in April 2022 and March 2023 for prices of \$747,500 and \$785,000 or \$259.37 and \$207.84 per square foot of living area, including land, respectively.

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 record contains a total of four comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to differences from the subject in terms of dwelling size and age. The Board gives less weight to the board of review's comparable #2 based on differences from the subject with respect to dwelling size. The Board finds the best evidence of market value to be the remaining two comparable sales, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These most similar comparables sold in March 2022 and July 2023 for \$450,000 and \$747,500 or \$170.71 and \$259.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$656,118 or \$213.16 per square foot of living area, land included which is bracketed by the best

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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

comparable sales in this record. Based on this evidence 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

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