



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

APPELLANT: Judd Sager
DOCKET NO.: 23-01843.001-R-1
PARCEL NO.: 15-16-102-010

The parties of record before the Property Tax Appeal Board are Judd Sager, 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: \$25,684
IMPR.: \$206,842
TOTAL: \$232,526

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 2024 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 brick exterior construction containing 3,926 square feet of living area. The dwelling was built in 1992 and is approximately 31 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, four full bathrooms, and an attached garage with 684 square feet of building area. The property has a 12,459 square foot site located in Vernon Hills, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with two-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 3,764 to 3,952 square feet of living area and in age

from 23 to 34 years old.¹ Each comparable has a basement with seven having finished area, central air conditioning, one or three fireplaces, 2½ to 4½ bathrooms, and a garage ranging in size from 596 to 720 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .09 to .22 of a mile from the subject property. These properties have improvement assessments ranging from \$152,095 to \$215,588 or from \$38.74 to \$55.67 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$189,115.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,526. The subject property has an improvement assessment of \$206,842 or \$52.69 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,642 to 3,955 square feet of living area. The dwellings were built from 1990 to 2001. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 624 to 914 square feet of building area. The comparables have from 2 to 4 full bathrooms, and four comparables have an additional 1 or 2 half-bathrooms. These properties have the same neighborhood code as the subject and are located from approximately .05 to .20 of a mile from the subject property. These properties have improvement assessments ranging from \$206,107 to \$236,513 or from \$55.41 to \$59.80 per square foot of living area. Board of review comparables #2 and #3 are the same properties as appellant's comparables #1 and #6.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 twelve comparables for the Board's consideration with two comparables being duplicates. The Board gives less weight to appellant's comparable #5 as the improvement assessment is an outlier being approximately 14% below the next comparable's improvement assessment on a per square foot of living area basis. The Board gives less weight to board of review comparable #1 due to difference from the subject dwelling in size. The remaining comparables submitted by the parties are relatively similar to the subject dwelling in age and size with varying degrees of similarity in features. These comparables have improvement assessments that range \$170,859 to \$236,513 or from \$44.94 to \$59.80 per square

¹ The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional equity comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

foot of living area. The common comparable in the record that has an unfinished basement like the subject, appellant's comparable #1/board of review comparable #2, has an improvement assessment of \$210,059 or \$55.67 per square foot of living area. The subject's improvement assessment of \$206,842 or \$52.69 per square foot of living area falls within the range established by the best comparables in this record and is below the comparable with the most similar foundation as the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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

APPELLANT

Judd Sager, 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