



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

APPELLANT: Andrew Danner  
DOCKET NO.: 16-03315.001-R-1  
PARCEL NO.: 11-22-200-015

The parties of record before the Property Tax Appeal Board are Andrew Danner, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$37,227  
**IMPR.:** \$44,390  
**TOTAL:** \$81,617

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 2016 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 one-story dwelling of brick construction with 1,543 square feet of living area. The dwelling was constructed in 1957. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 518 square foot attached garage. The property has a 15,699 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the subject property's adjacent parcel for purposes of comparison. The adjacent parcel, identified by parcel number 11-22-206-008, is a vacant rear lot having 16,581 square feet of land area and a land assessment of \$37,227. The total land area for both parcels is approximately 32,280 square feet. In further support of the over valuation contention, the appellant provided three comparable sales located within .28 of a mile from the

subject property. The comparables consist of a 1.5-story and two 1-story dwellings of brick or frame exterior construction ranging in size from 1,810 to 2,009 square feet of living area. The dwellings were constructed from 1952 to 1974. Each comparable has an unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size 400 to 875 square feet of building area. The comparables have sites ranging in size from 40,189 to 71,024 square feet of land area. The comparables sold from March 2014 to April 2016 for prices ranging from \$351,000 to \$420,000 or from \$183.73 to \$209.06 per square foot of living area, including land. Based on the comparable sales 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 \$81,617. The subject property and the adjacent vacant parcel have a combined total assessment of \$118,844. The subject's combined total assessment reflects a market value of \$358,396 or \$233.63 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review noted the subject property consists of two separate parcels, which include a front parcel and a vacant rear parcel. The board of review argued that two of the appellant's comparables sold in March and October 2014 which are approximately 14 or 17 months prior to the January 1, 2016 assessment date. Additionally, the board of review argued that appellant's comparable #3 contains 31% greater above ground living area and is a 1.5-story dwelling when compared to the subject.

In support of its contention of the correct assessment, the board of review like the appellant, also submitted information on the subject's adjacent parcel for comparison purposes. In further support, the board of review submitted three comparable sales located within .56 of a mile from the subject property. The comparables were improved with one-story dwellings of brick or frame exterior construction that range in size from 1,388 to 1,602 square feet of living area. The dwellings were constructed from 1955 to 1965. Each comparable has a full unfinished basement, central air conditioning and one or two fireplaces. The comparables each have an attached garage ranging in size from 440 to 600 square feet of building area. The comparables have sites ranging in size from 36,274 to 74,492 square feet of land area. These properties sold from August 2015 to February 2016 for prices ranging from \$312,500 to \$565,000 or from \$204.65 to \$352.68 per square foot of living area, including land. Based on the comparable sales evidence, 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 no reduction in the subject's assessment is warranted.

In determining the correct assessment the Property Tax Appeal Board will consider the assessment of the subject's parcel under appeal and the vacant adjacent parcel as these two parcels actually form the subject property.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as their March and October 2014 sales are slightly dated and less indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to appellant's comparable #3 due to its dissimilar 1.5-story design, larger size and newer age when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables. These comparables are similar to the subject in location, dwelling size, design, age and features. These most similar comparables sold more proximate in time to the January 1, 2016 assessment date for prices ranging from \$312,500 to \$565,000 or from \$204.65 to \$352.68 per square foot of living area, including land. The subject's combined assessment reflects a market value of \$358,396 or \$233.63 per square foot of living area, including land, which falls within the market value range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject and when taking into consideration the subject's adjoining vacant parcel, the Board finds no reduction in the subject's assessment is 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: February 13, 2019



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

Andrew Danner, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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