



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

APPELLANT: John Buerkle
DOCKET NO.: 22-00254.001-R-1
PARCEL NO.: 16-03-402-022

The parties of record before the Property Tax Appeal Board are John Buerkle, the appellant; 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: \$189,492
IMPR.: \$273,795
TOTAL: \$463,287

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 2022 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 2-story “Colonial” style dwelling of brick exterior construction with 6,010 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with finished area,¹ central air conditioning, three fireplaces, and a 900 square foot 3-car garage. The property has a 59,886 square foot, or 1.37 acre, site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,280,000 as of January 1, 2022. The appraisal was prepared by Michael J. Sullivan, a certified general real estate appraiser, for ad valorem tax purposes.

¹ The parties differ regarding the subject’s basement finish. The Board finds the best evidence of basement finish is found in the appellant’s appraisal which contains photographs of the subject’s finished basement area.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.56 of a mile from the subject and within the subject's neighborhood. The parcels range in size from 0.89 of an acre to 1.10 acres of land area and are improved with "Colonial" style homes of brick exterior construction. The homes range in size from 5,413 to 6,112 square feet of living area and were built from 1968 to 1987. Each home has a basement with finished area, central air conditioning, and a 3-car garage. One home has two fireplaces. Comparable #3 has access to a private beach and also features an inground swimming pool. The comparables sold from \$1,172,000 to \$1,500,000 or from \$204.52 to \$246.22 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as site size, beach access, dwelling size, room count, basement finished area, fireplace count, and inground swimming pool amenity, to arrive at adjusted sale prices ranging from \$1,252,000 to \$1,297,000. Based on the foregoing, the appraiser opined a market value for the subject of \$1,280,000 as of January 1, 2022.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$463,287. The subject's assessment reflects a market value of \$1,390,000 or \$231.28 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.74 of a mile from the subject, three of which are located within the subject's neighborhood. Comparable #5 is the same property as appraisal sale #1. The parcels range in size from 32,970 to 41,380 square feet of land area and are improved with 2-story or 2.5-story homes of brick or brick and wood siding exterior construction ranging in size from 5,404 to 6,447 square feet of living area. The dwellings were built from 1971 to 1989 and have effective ages ranging from 1973 to 1994. Each home has a basement, three of which have finished area, central air conditioning, two or three fireplaces, and a garage ranging in size from 812 to 1,014 square feet of building area. The comparables sold from February 2021 to August 2022 for prices ranging from \$1,172,000 to \$2,127,000 or from \$216.61 to \$329.92 per square foot of living area, including land.

The board of review submitted a brief contending that appraisal comparables #2 and #3 sold more remote in time from the assessment date, the appraiser did not make adjustments to the appraisal sales for differences from the subject in basement size, and the appraiser's adjustment to appraisal sale #3 for beach access is not well supported. The board of review further contended the board of review's comparables sold more proximate in time to the assessment date and are more similar to the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a letter from the appellant's appraisal asserting that there were 21 sales in the subject's neighborhood from January 1, 2020 to January 1, 2022. The appraiser presented a list of these sales, which describes 11 sales occurring in 2020 and 10 sales occurring in 2021. The appraiser argued the board of review's comparable #1 was not listed for sale and the board of review's comparable #2 had significant renovations since its June 2021

sale. The appraiser explained the adjustment to appraisal sale #3 for beach access was developed after discussions with the listing agent and that the adjustments for this property's inground swimming pool was based on a 2010 permit for \$160,000 for its construction.

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 appellant presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the appellant's appraisal which relied on two of the three comparable sales occurring in 2019, which is less proximate in time to the assessment date. In written rebuttal, the appellant presented the appraiser's list of 21 sales in the subject's neighborhood, 10 of which occurred in 2021; however, the appraiser did not explain why 2021 sales were not selected, given that substantial adjustments for beach access and inground swimming pool amenity were needed for appraisal sale #3. Based on the foregoing, the Board finds the appraisal to be a less reliable and/or credible opinion of value and the Board will instead consider the raw sales data presented by both parties.

The record contains a total of seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to appraisal sales #2 and #3, which sold less proximate in time to the assessment date than the other comparables in this record. The Board gives less weight to the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in effective age.

The Board finds the best evidence of market value to be appraisal sale #1/board of review's comparable #5 and the board of review's comparable #1, which are relatively similar to the subject in dwelling size, age/effective age, location, and some features, although these comparables are smaller homes with smaller sites than the subject and one comparable lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for \$1,172,000 and \$1,400,000 or for \$216.61 and \$259.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,390,000 or \$231.28 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

September 19, 2023



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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