



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

APPELLANT: Chris Irwin  
DOCKET NO.: 16-03791.001-R-1  
PARCEL NO.: 10-19-105-007

The parties of record before the Property Tax Appeal Board are Chris Irwin, 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:** \$18,026  
**IMPR.:** \$99,890  
**TOTAL:** \$117,916

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 is improved with a two-story single-family dwelling of wood-siding exterior construction. The dwelling was built in 1997 and contains 3,457 square feet of living area. Features of the home include a full, unfinished basement, central air-conditioning, a fireplace, a 290-square foot inground swimming pool, and a 716-square foot garage. The dwelling is situated on a 10,454-square foot site and located in Wauconda, Freemont Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on eight comparable sales.<sup>1</sup> The dwellings are located from .69 of a mile to 1.37 miles from the subject and none of the comparables are located in the same neighborhood

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<sup>1</sup> Although information on nine properties was included on appellant's grid analysis, comparable #5 did not sell and so will not be considered in the Board's analysis.

as the subject property. The comparables consist of two-story single-family dwellings of vinyl-siding exterior construction and are situated on sites ranging from 9,753 to 13,778-square feet of land area. The dwellings were built between 2004 and 2010 and range in size from 3,065 to 3,584 square feet of living area. Seven comparables have full unfinished basements; one comparable has a partial unfinished basement. The comparables each have central air conditioning and a garage ranging in size from 484 to 620 square feet of building area. Seven comparables each have one fireplace. The eight comparables sold from May 2015 to May 2016 for prices ranging from \$278,000 to \$357,000 or from \$85.64 to \$108.61 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$297,273 or \$85.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,916. The subject's assessment reflects a market value of approximately \$355,597 or \$102.86 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales all located within .398 of a mile from the subject and having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of vinyl-siding exterior construction situated on sites ranging from 10,454 to 15,246 square feet of land area. The homes were built in 2002 and contain 2,652 or 2,906 square feet of living area. Each of the comparables has a full basement, two with finished area, central air conditioning, and a garage ranging in size from 440 to 671 square feet of building area. One comparable has a fireplace. The comparables sold from January 2014 to July 2016 for prices ranging from \$330,000 to \$340,000 or from \$113.56 to \$127.79 per square foot of living area, including land. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables as all eight comparables are of more recent construction than the subject, seven are located greater than one mile from the subject, and six have smaller garages when compared to the subject. The Board gave less weight to board of review comparable #3 as its 2014 sale is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date.

The Board finds that the remaining three board of review comparables, while having varying degrees of similarity to the subject, sold more proximate in time to the subject's January 1, 2016 assessment date. These comparables sold from June 2015 to July 2016 for prices ranging from \$330,000 to \$340,000. The Board finds that these comparables are located in close proximity to the subject and are generally similar to the subject, but they are all smaller dwellings than the subject and two feature basements with finished areas, unlike the subject. Further, none feature an inground swimming pool as does the subject. The subject's assessment reflects an estimated market value of approximately \$355,597, land included, which falls above the range established by the best comparable sales in the record on an overall basis; however, after considering adjustments to the comparables for the aforementioned differences when compared to the subject, the Board finds that the subject's assessment is supported, and a reduction 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.

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Chairman



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Member

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Member



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Member

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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: December 23, 2019



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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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