



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

APPELLANT: Matthew Kincaid  
DOCKET NO.: 16-03848.001-R-1  
PARCEL NO.: 07-08-304-039

The parties of record before the Property Tax Appeal Board are Matthew Kincaid, 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:** \$11,428  
**IMPR.:** \$61,898  
**TOTAL:** \$73,326

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 dwelling with wood siding containing 1,582 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, and a two-car attached garage with 420 square feet of building area. The property has an 8,288 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings with wood siding ranging in size from 1,582 to 1,790 square feet of living area. The dwellings were built in 1992. Each home has a basement with two having finished area, central air conditioning and an attached garage ranging in size from 420 to 546 square feet of building area. One comparable has a fireplace. The comparables are located in the subject's neighborhood and

have sites ranging in size from 7,700 to 10,125 square feet of land area. The sales occurred from February 2015 to December 2015 for prices ranging from \$220,000 to \$248,000 or from \$123.87 to \$140.96 per square foot of living area, including land. The appellant requested the assessment be reduced to \$69,074.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,326. The subject's assessment reflects a market value of \$221,128 or \$139.77 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 with comparable sales #1, #2 and #4 being the same as appellant's sales #4, #3 and #2, respectively. The additional comparable presented by the board of review consisted of a two-story dwelling with wood siding containing 1,776 square feet of living area that was built in 1992. Features include an unfinished basement, central air conditioning and an attached garage with 440 square feet of building area. The property has an 8,738 square foot site and is located in the subject's neighborhood. This property sold in December 2014 for a price of \$240,000 or \$135.14 per square foot of living area, land included. The board of review requested the assessment be sustained.

### **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 five comparables with three being common to both parties. Each comparable is similar to the subject in location, age, style, size and features. These properties sold for prices ranging from \$220,000 to \$248,000 or from \$123.87 to \$140.96 per square foot of living area, including land. The most similar comparable was a common comparable identified as appellant's sale #4 and board of review sale #1 that sold for \$223,000 or \$140.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$221,128 or \$139.77 per square foot of living area, including land, which is within the range established by the comparable sales in this record and slightly below the sales price of the most similar comparable sale. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction in the 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.

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Chairman





\_\_\_\_\_  
Member

\_\_\_\_\_  
Member





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Member

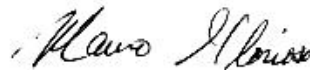
\_\_\_\_\_  
Member

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: November 19, 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

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

APPELLANT

Matthew Kincaid, 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