



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

APPELLANT: Jeff Chandler  
DOCKET NO.: 17-01652.001-R-1  
PARCEL NO.: 08-16-318-003

The parties of record before the Property Tax Appeal Board are Jeff Chandler, 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:** \$4,104  
**IMPR.:** \$21,068  
**TOTAL:** \$25,172

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 2017 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 wood siding exterior construction with 864 square feet of living area. The dwelling was constructed in 1925.<sup>1</sup> Features of the home include a full unfinished basement and a 240 square foot detached garage. The property has a 4,310 square foot site and is located in Waukegan, Waukegan 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 located within 0.34 from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction that ranged in size from 624 to 875 square feet of living area. The dwellings were

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<sup>1</sup> The subject property has an effective age of 1947 due to a rehab prior to 2017 per property record card submitted by board of review.

constructed from 1920 to 1938.<sup>2</sup> The site sizes ranged from 4,876 to 7,426 square feet of land area. Each comparable has a full unfinished basement and three comparables have a detached garage ranging from 216 to 400 square feet of building area. The comparables sold from January to November 2016 for prices ranging from \$40,000 to \$80,000 or from \$45.71 to \$96.97 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$15,838.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,172. The subject's assessment reflects a market value of \$75,934 or \$87.89 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

The board of review submitted a response by the Waukegan Township Assessor in regard to the appellant's evidence. The appellant's comparables #1 through #3 sold in fair or poor condition. The subject has been completely renovated referenced through listing photographs and comparable #4 supports the subject's current assessment.

In support of its contention of the correct assessment the board of review submitted the Multiple Listing Service (MLS) sheets for the appellant's sales #1 through #3, property record cards for the subject and board of review comparables along with information on six comparable sales located within 0.379 of a mile from the subject property. One comparable was also utilized by the appellant. The comparables are improved with one-story dwellings<sup>3</sup> of wood siding or brick exterior construction that ranged in size from 815 to 986 square feet of living area. The dwellings were constructed from 1924 to 1935.<sup>4</sup> The site sizes ranged from 5,255 to 8,265 square feet of land area. Each comparable has a full unfinished basement, one comparable has central air conditioning, two comparables each have a fireplace and five each comparables have an attached or detached garage ranging in size from 216 to 528 square feet of building area. The comparables sold from June 2015 to April 2017 for prices ranging from \$76,000 to \$112,000 or from \$93.14 to \$124.44 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 Board finds eight comparables were submitted by both parties in support of their respective position, with one comparable being common to both parties. The Board gave less weight to the

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<sup>2</sup> Comparable #4 has an actual age of 1925 with an effective age of 1955.

<sup>3</sup> Comparable #3 has 240 square feet of living area on second floor.

<sup>4</sup> Comparables #1, #2, #4 and #5 have effective ages from 1955 to 1976.

appellant's comparables #1 through #3 based on their "as is condition" at the time of sale and outlier sale price. The Board gave less weight to the board of review's comparable #3 based on a sale date occurring in June 2015 which is less proximate in time to the assessment date at issue, thus less likely to be indicative of the subject's market value as of January 1, 2017. Furthermore, this comparable has living area on the second floor which differs from the subject's one-story design. The Board gave less weight to the board of review comparable #5 due to its brick exterior construction and central air conditioning which differs from the subject's wood siding and lack of central air conditioning.

The Board finds the best evidence of market value to be the remaining comparables. The appellant's comparable #4 is also board of review's comparable #1. These comparables have varying degrees of similarity when compared to the subject in location, design, dwelling size, age and features. These most similar comparables sold for prices ranging from \$80,000 to \$103,000 or from \$96.97 to \$117.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,934 or \$87.89 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence 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: July 21, 2020



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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