



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

APPELLANT: Dan Madden  
DOCKET NO.: 17-01687.001-R-1  
PARCEL NO.: 06-21-301-054

The parties of record before the Property Tax Appeal Board are Dan Madden, 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:** \$17,786  
**IMPR.:** \$37,126  
**TOTAL:** \$54,912

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 vinyl siding exterior construction with 1,374 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partial basement and a 672 square foot garage. The property has a 5,000 square foot lake front site and is located in Round Lake Park, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 2, 2016 for a price of \$160,000<sup>1</sup>. The property was purchased from the Heirs of James David Hahn. Prior to

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<sup>1</sup> The appellant's counsel submitted a brief that reported the date of sale being December 2, 2016 and the purchase price is for two parcels, PIN 16-21-301-053, which is vacant land not under appeal with an assessment of \$17,786 and PIN 16-21-301-054, which is the improved parcel under appeal with an assessment of \$54,912. This property

the sale, the home had been listed with the Multiple Listing Service (MLS) from July 18, 2014 to May 16, 2016. Also submitted was a copy of the subject's Listing and Property History Report.

The appellant's original appeal was marked as "recent sale" but submitted four comparable sales as evidence. The appeal was returned as an "incomplete" due to the appeal being marked as a "recent sale" but no information based on the sale was submitted as evidence. The appellant submitted the information based on the sale. The Property Tax Appeal Board will also look at the overvaluation argument based on the comparable sales.

The appellant submitted three comparable sales to support their position that were located within 1.64 miles from the subject property.<sup>2</sup> The comparables are improved with a 1.5-story dwelling and two, one-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,286 to 1,392 square feet of living area. The comparables were built from 1928 to 1957. Features include a crawl space foundation, one comparable has central air conditioning, one comparable has a fireplace and each comparable has an attached or detached garage ranging in size from 357 to 960 square feet of building area. The comparables have sites ranging in size from 8,200 to 18,734 square feet of land area<sup>3</sup>. The comparables sold from October 2015 to February 2016 for prices ranging from \$100,000 to \$199,000 or from \$71.84 to \$143.58 per square foot of living area, land included. Based on the evidence, the appellant requested that the assessment be reduced to \$35,544.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,912. The subject's assessment reflects a market value of \$165,647 or \$120.56 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.<sup>4</sup>

The board of review submitted a copy of the PTAX-203 Real Estate Transfer Declaration for the sale of the subject property, which disclosed the property was "not advertised for sale" and the sale was a "sale between related individuals or corporate affiliates."

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's comparables, property record cards for both parties' comparables, property record card for the subject and information on four comparable sales located within 0.635 of a mile from the subject property and in the same neighborhood code. The comparables are improved with a two-story dwelling and two, one-story dwellings of brick, vinyl or wood siding exterior construction and ranging in size from 796 to 2,318 square feet of living area. The comparables were built from 1934 to 1963. Features include one comparable has a basement and

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has a total assessment of \$72,698 with an approximate market value of \$218,116 or \$158.75 per square foot of living area, land included, using the statutory level of assessments of 33.33%.

<sup>2</sup> Appellant's comparable #4 is a vacant parcel that sold with its adjoining improved parcel appellant's comparable #3. The appellant is including comparable #4 with comparable #3 as one comparable.

<sup>3</sup> Comparables #3 and #4 have a total site size of 13,504 square feet of land area.

<sup>4</sup> This property has a total assessment of \$72,698 which includes an additional vacant land parcel which was not under appeal. The subject's assessment reflects a total market value of \$219,300 or \$159.61 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.

three comparables have a crawl space foundation, three comparables have central air conditioning, three comparables have a fireplace and three comparables have a garage ranging in size from 242 to 1,041 square feet of building area. The comparables have sites ranging in size from 4,955 to 10,500 square feet of land area. The comparables sold from June 2016 to September 2017 for prices ranging from \$143,000 to \$285,000 or from \$121.66 to \$208.94 per square foot of living area, land included. Based on the 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 parties submitted seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3. These sales occurred in November and October 2015, which are dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date, respectively. The Board gave less weight to the appellant's comparable #2 along with the board of review's comparable #4 due to their dissimilar design when compared to the subject. The Board gave less weight to the board of review's comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be the comparable sales #1 and #2 submitted by the board of review. These comparables were similar to the subject in location, style, dwelling size and some features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices of \$285,000 and \$195,000 or \$208.94 and \$158.28 per square foot of living area, including land, respectively. The subject's assessment reflects a total market value of \$219,300 or \$159.61 per square foot of living area, including land, when including PINS 16-21-301-053 and 16-21-301-054, which is between the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was sold between related parties and was not advertised or exposed on the open market at the time of the sale. Based on this record the Board finds the subject's assessment is reflective of market value and 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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