



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

APPELLANT: Jeff Chandler  
DOCKET NO.: 17-02020.001-R-1  
PARCEL NO.: 08-17-310-021

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:** \$7,023  
**IMPR.:** \$13,524  
**TOTAL:** \$20,547

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 aluminum siding exterior construction with 725 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl-space foundation and a 280 square foot garage. The property has a 7,376 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 1.31-miles from the subject. Comparable #1 has the same neighborhood code as is assigned by the assessor to the subject property. The comparable parcels range in size from 6,501 to 8,160 square feet of land area. Each parcel is improved with a one-story dwelling of varying types of siding as exterior construction. The dwellings were built between 1950 and 1957 and range in size from 864 to 960 square feet of living area. Each comparable features a garage ranging in size from 288 to

528 square feet of building area. The comparables sold from January to March 2016 for prices ranging from \$47,000 to \$70,000 or from \$49.79 to \$81.02 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$13,773 which would reflect a market value of \$41,323 or \$57.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,547. The subject's assessment reflects a market value of \$61,982 or \$85.49 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales along with copies of applicable property record cards. The board of review asserted each of the comparable properties were located within four blocks from the subject. Comparables #1 and #2 have the same neighborhood code as is assigned by the assessor to the subject property. The comparable parcels range in size from 5,356 to 10,906 square feet of land area. Each parcel is improved with a one-story dwelling of brick or wood siding exterior construction. The dwellings were built between 1945 and 1956 and range in size from 667 to 825 square feet of living area. Each comparable features a full unfinished basement. One comparable has central air conditioning and three of the comparables each have a garage ranging in size from 240 to 528 square feet of building area. The comparables sold from June 2017 to July 2018 for prices ranging from \$63,500 to \$109,000 or from \$77.06 to \$132.12 per square foot of living area, including land. Based on this 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the board of review comparable properties as each is superior to the subject with a full unfinished basement as compared to the subject's crawl-space foundation. The Board has given reduced weight to appellant's comparable #4 due to its distance of over one mile from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3. These most similar comparables are located within .6 of a mile from the subject and, while larger than the subject dwelling, each home lacks a basement foundation like the subject and also lacks air conditioning like the subject. These three comparables sold between January and March 2016 for prices ranging from \$47,000 to \$70,000 or from \$49.79 to \$81.02 per square foot

of living area, including land. The subject's assessment reflects a market value of \$61,982 or \$85.49 per square foot of living area, including land, which is within the range and slightly above the range on a per-square-foot basis which is logical given that the subject is smaller than each of these best comparables. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, 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: October 20, 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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COUNTY

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