



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

APPELLANT: David Bromley  
DOCKET NO.: 17-02023.001-R-1  
PARCEL NO.: 08-21-115-008

The parties of record before the Property Tax Appeal Board are David Bromley, 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:** \$5,893  
**IMPR.:** \$23,380  
**TOTAL:** \$29,273

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 two-story wood-sided dwelling containing 1,600 square feet of living area that was constructed in 1901. Features of the home include an unfinished basement and a detached garage with 440 square feet of building area. The dwelling is situated on a 6,188-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 a grid analysis of five comparable sales located from .07 to .27 of a mile from the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The parcels consist of lots ranging in size from 4,372 to 10,131 square feet of land area and each is improved with two-story wood or asbestos-sided single-family dwelling ranging in size from 1,392 to 1,728 square feet of living area. The homes were built in 1901 or 1903. The homes each feature an unfinished basement and one dwelling has a fireplace. Four

homes each have a detached garage ranging in size from 216 to 480 square feet of building area. The sales of the comparables occurred from May 2016 to March 2017 for prices ranging from \$65,000 to \$89,900 or from \$43.98 to \$55.91 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$26,397 to reflect a market value of \$79,199 or \$49.50 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 \$29,273. The subject's assessment reflects a market value of approximately \$88,305 or \$55.19 per square foot of living area, land included, when applying 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 six comparable sales<sup>1</sup> located within .213 of a mile of the subject property and in the same neighborhood code as assigned to the subject by the local assessor. The board of review comparable sale #2 was also submitted by the appellant as comparable sale #5. Also, board of review comparable sale #5 which sold in June 2018 for a price of \$88,000 is the same property as appellant's comparable sale #1 which sold in November 2016 for a price of \$76,000. The parcels are improved with two-story wood, aluminum or asbestos-sided dwellings that range in size from 1,404 to 1,756 square feet of living area. The dwellings were constructed in 1901 or 1910 on lots ranging in size from 3,161 to 10,131 square feet of land area. The comparables each feature an unfinished basement and a garage ranging in size from 216 to 480 square feet of building area. One home has central air conditioning, and one home has a fireplace. The sales of the comparables occurred from May 2016 to June 2018 for prices ranging from \$88,000 to \$126,500 or from \$50.93 to \$74.93 per square foot of living area, including land. The board of review submission also includes copies of property record cards for the subject and each of its comparables.

Based on this evidence, the board of review requested that the subject's 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 a total of nine comparable sales, which includes the parties' two common sales, to support their respective positions before the Property Tax Appeal Board. The Board

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<sup>1</sup> The six board of review comparable sales are set forth on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #5 and #6.

gave less weight to board of review comparable sales #5 and #6 based on their sale dates in February and June 2018 being too remote in time from the subject's January 1, 2017 assessment date at issue, and thus less likely to be indicative of the subject's approximate market value as of that date. The Board gave less weight to appellant's comparable sale #3 due to this property lacking a garage amenity, unlike the subject which has a 440-square foot garage. The Board finds that board of review comparable sale #5 which sold in June 2018 for a price of \$88,000 is the same property as appellant's comparable sale #1 which sold in November 2016 for a price of \$76,000. The Board finds that the appellant's sale #1 is more proximate in time to the subject's January 1, 2017 assessment date and will, therefore, give more weight to the appellant's sale in its analysis.

The parties' remaining comparables, which includes one common sale, are relatively similar to the subject in terms of physical proximity to the subject, lot size, dwelling size, design, foundation, and most features. These comparables sold from May 2016 to November 2017 for prices ranging from \$65,000 to \$126,500 or from \$43.98 to \$72.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$88,305 or \$55.19 per square foot of living area, land included, which is within the range established by the best comparable sales in this record.

After considering adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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: June 16, 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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