



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

APPELLANT: Larry Bowers  
DOCKET NO.: 17-02025.001-R-1  
PARCEL NO.: 08-21-203-015

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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:** \$9,181  
**IMPR.:** \$41,621  
**TOTAL:** \$50,802

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 multi-family dwelling of asbestos siding exterior construction with 3,090 square feet of living area. The dwelling was constructed in 1901. Features of the property include four-units, a full unfinished basement and an 864 square foot detached garage. The property has a 10,148 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 six comparable sales located within .87 of a mile from the subject property. The comparables consist of two-story multi-family dwellings of wood siding, asbestos siding or brick exterior construction ranging in size from 1,936 to 3,221 square feet of living area. The dwellings were built from 1901 to 1925. Comparable #5 has an effective age of 1955. One comparable has four-units, five comparables have two-units, each comparables has a

full unfinished basement, one comparable has a fireplace and four comparables each have a garage ranging in size from 190 to 1,144 square feet of building area. The comparables have sites ranging in size from 3,295 to 10,729 square feet of land area. The appellant submitted Multiple Listing Service (MLS) sheets associated with the appellant's comparables #1, #2, #3, #5 and #6. The MLS remarks disclosed that appellant's comparable sale #5 was "completely renovated". The comparables sold from January 2016 to March 2017 for prices ranging from \$25,000 to \$160,000 or from \$12,500 to \$86,250 per unit or from \$7.76 to \$64.08 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,802. The subject's assessment reflects a market value of \$153,249 or \$38,312 per unit or \$49.60 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 subject's property record card submitted by the board of review disclosed the building was rehabbed after the property sold in 2012.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .4 of a mile from the subject property.<sup>1</sup> The comparables are described as multi-family dwellings of wood siding or brick exterior construction. The dwellings range in size from 2,692 to 3,028 square feet of living area and were constructed in 1915 or 1925. Each comparable has two-units and an unfinished basement. One comparable has central air conditioning. Three comparables each have a garage ranging in size from 360 to 1,144 square feet of building area. The comparables have sites ranging in size from 5,622 to 7,371 square feet of land area. The comparables sold from March 2016 to July 2018 for prices ranging from \$114,000 to \$172,500 or from \$57,000 to \$86,250 per unit or from \$40.40 to \$64.08 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 no reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparable sales for the Board's consideration, which includes the parties' two common comparables. The Board finds none of the parties' comparables are truly similar to the subject due to differences in number of units, lack of a garage feature, a smaller dwelling size and/or a remote sale date that is not proximate in time to the January 1, 2017 assessment date. Nevertheless, the Board finds the best evidence of market value to be the appellant's comparable sales #4, #5 and #6, which includes the parties two

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<sup>1</sup> The board of review comparables #2 and #3 are the same properties as appellant's comparables #6 and #5, respectively.

common comparables. These comparables sold proximate in time to the January 1, 2017 assessment date. Although the comparables are two-units located on smaller sites, they are more similar to the subject in location, dwelling size and features. These comparables sold from March 2016 to March 2017 for prices ranging from \$65,000 to \$172,500 or from \$32,500 to \$86,250 per unit or from \$24.04 to \$64.08 per square foot of living area, including land. The subject's assessment reflects a market value \$153,249 or \$38,312 per unit or \$49.60 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued and therefore, 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: May 26, 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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