



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

APPELLANT: Dennis Waldron  
DOCKET NO.: 17-02098.001-R-1  
PARCEL NO.: 14-01-102-013

The parties of record before the Property Tax Appeal Board are Dennis Waldron, 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 **a reduction** 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:** \$31,176  
**IMPR.:** \$133,317  
**TOTAL:** \$164,493

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 is improved with a two-story brick single-family dwelling built in 1987. The home contains 3,494 square feet of living area and features an unfinished basement, central air conditioning, a fireplace, and a 912-square foot garage. The dwelling has 2.1 bathrooms. The dwelling is situated on a 44,469 square foot site located in Hawthorn Woods, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located within .45 of a mile from the subject that all share the same neighborhood code as the subject. The dwellings were built from 1987 to 1990 and consist of two-story brick or wood-sided single-family dwellings. The houses are situated on sites ranging in size from 40,357 to 58,820 square feet of land area and range in size from 3,113 to 3,578 square feet of living area. The comparables each feature an unfinished basement, central

air conditioning, a fireplace, and a garage ranging in size from 770 to 1,045 square feet of building area. The dwellings have 2.1 to 3.3 bathrooms. Appellant also submitted a listing sheet associated with the sale of comparable #5 which disclosed that the dwelling had been recently rehabbed. The comparables sold from September 2015 to August 2016 for prices ranging from \$450,000 to \$578,750 or from \$139.74 to \$176.39 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,530. The subject's assessment reflects a market value of approximately \$502,353 or \$143.78 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 the sales of three comparable properties, all of which were also submitted by the appellant.<sup>1</sup> These three properties are located within .451 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings consist of two-story brick or wood-sided single-family dwellings situated on sites containing from 40,357 to 58,443 square feet of land area. The homes were built from 1987 to 1989 and range in size from 3,136 to 3,281 square feet of living area. The comparables each have an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 917 to 1,045 square feet of building area. The dwellings have 3.1 to 3.3 bathrooms. The comparables sold from May to August 2016 for prices ranging from \$450,000 to \$578,750 or from \$142.05 to \$176.39 per square foot of living area, including land. Based on the foregoing 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, as three comparables were utilized by both parties. The Board gave less weight to appellant's comparables #4 and #5, which is the same property as board of review comparable #3, as appellant's comparable #4's September 2015 sale is dated in relation to the January 1, 2017 assessment date at issue, while the parties' common comparable was recently rehabbed, according to the listing sheet submitted by the appellant, which could account for its much higher sale price in comparison to the other comparables submitted for the Board's consideration.

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

The Board finds that appellant's comparable #2 and comparables #1 and #3, which are the same properties are board of review comparables #1 and #2, were the best comparables submitted in the record in terms of location, design, age, and most features, although they are slightly smaller dwellings when compared to the subject property. These comparables sold from March to August 2016 for \$450,000 and \$475,000 or from \$142.05 to \$151.47 per square of living area, land included. The subject's assessment reflects an estimated market value of \$502,530 or \$143.78 per square foot of living area, land included, is falls above the range established by the best comparable sales submitted for the Board's consideration on an overall basis. After considering adjustments to the comparables for differences from the subject, such as their slightly smaller dwelling sizes and higher bathroom counts, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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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