



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

APPELLANT: Todd Williams  
DOCKET NO.: 17-02287.001-R-1  
PARCEL NO.: 14-32-401-028

The parties of record before the Property Tax Appeal Board are Todd Williams, 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:** \$51,844  
**IMPR.:** \$168,894  
**TOTAL:** \$220,738

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 brick dwelling containing 3,734 square feet of living area. The dwelling was constructed in 1978 and features a walkout basement with a recreation room, central air conditioning, a fireplace, and an 825-square foot attached garage.<sup>1</sup> The dwelling is situated on a 50,328 square foot lakefront lot located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from .32 of a mile to 1.47 miles from the subject and all share the same neighborhood code as the subject. The dwellings were built from 1976 to 1998 and consist of two-story brick or frame single-family dwellings situated on sites

---

<sup>1</sup> Some details regarding the subject property have been gleaned from the property record card submitted by the board of review.

ranging in size from 29,603 to 44,771 square feet of land area. The dwellings range in size from 3,166 to 4,206 square feet of living area and have unfinished basements, central air conditioning, one or two fireplaces, and garages ranging in size from 660 to 986 square feet of building area. These comparables sold from January 2016 to March 2017 for prices ranging from \$430,000 to \$545,000 or from \$129.58 to \$142.18 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 \$220,738. The subject's assessment reflects a market value of approximately \$665,876 or \$178.33 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 a grid analysis and property record cards for four comparable sales. The properties are located from .49 to .729 of a mile from the subject and have the same neighborhood code as the subject. The dwellings consist of two-story brick or frame single-family dwellings situated on sites containing from 35,812 to 95,428 square feet of land area. Comparables #1 and #4 are lake front lots according to their property record cards. The homes were built from 1982 to 1987 and range in size from 3,440 to 3,813 square feet of living area. The comparables each have a basement, two of which are walkout basements and two of which have 945 or 1,790 square feet of finished area, according to their property record cards. The comparables also feature central air conditioning, one to three fireplaces, and a garage ranging in size from 682 to 952 square feet of building area. The comparables sold from December 2016 to October 2017 for prices ranging from \$607,000 to \$790,000 or from \$176.45 to \$211.74 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, #4 and #6 as comparables #2, #3 and #6 are located over a mile distant from the subject, and comparable #4 is a smaller dwelling compared to the subject. The Board gave less weight to board of review comparable #1 which has a much larger lot, superior to the subject.

The Board finds that appellant's comparables #1 and #5 and board of review comparables #2, #3 and #4 were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold from June 2016 to October 2017 for prices ranging from \$516,300 to \$790,000 or from \$129.58 to \$211.74 per square of living area, land included. The subject's assessment reflects an estimated market value of \$665,876 or \$178.33 per square

foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be 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



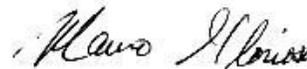
Member

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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Todd Williams, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085