



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

APPELLANT: Ralph Smith  
DOCKET NO.: 17-02581.001-R-1  
PARCEL NO.: 02-30-104-027

The parties of record before the Property Tax Appeal Board are Ralph Smith, 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:** \$28,643  
**IMPR.:** \$30,945  
**TOTAL:** \$59,588

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 wood siding exterior construction with 1,126 square feet of living area. The dwelling was constructed in 1933 with an effective age of 1949. Features of the home include a partial basement with finished area and central air conditioning. The property has a 10,884 square foot site in the Petite Lake Highwoods Channel neighborhood. The property is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, one of which is comprised of two parcel numbers and identified as appellant's comparable #1; this property is also located in the same neighborhood as the subject property. Comparables #2 and #3 are 1.12-miles and 3.77-miles, respectively, from the subject property. The appellant's grid analysis has been modified and noted by the appellant's counsel with data drawn from Multiple Listing Service (MLS)

sheets attached to the submission. The comparable parcels range in size from 7,725 to 16,553 square feet of land area and have been improved with one-story dwellings of wood siding exterior construction. The homes were built between 1932 and 1989 and range in size from 1,232 to 2,201 square feet of living area. Each home has a full or partial basement, two of which have finished areas. Features include central air conditioning and one or two fireplaces for each dwelling when accepting the MLS data for comparables #2 and #3. Two of the comparables have detached garages of 1,152 and 660 square feet of building area. Based on the MLS data, the appellant also noted that comparables #2 and #3 were each "recent rehabs." The three comparable properties presented by the appellant sold from May to September 2016 for prices ranging from \$145,000 to \$435,000 or from \$107.89 to \$197.64 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment reduction that would reflect a market value of approximately \$151,713 or \$134.74 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,588. The subject's assessment reflects a market value of \$179,753 or \$159.64 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 three comparable sales, where board of review comparable #1 is the same property as appellant's comparable #1<sup>1</sup>; board of review comparables #2 and #3 are 1.194 and 1.158-miles from the subject property, respectively. The comparable parcels range in size from 6,041 to 23,395 square feet of land area and have been improved with one-story dwellings of wood siding exterior construction. The homes were built between 1928 and 1990, with the oldest dwelling having an effective age of 1942. The dwellings range in size from 840 to 2,201 square feet of living area. Each home has a full or partial basement with finished area and central air conditioning. Two of the comparables each have two fireplaces and garages of 1,152 and 696 square feet of building area, respectively. The comparables sold from January to June 2016 for prices ranging from \$175,000 to \$435,000 or from \$197.64 to \$243.98 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

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<sup>1</sup> The board of review did not report that comparable #1 consists of two parcels and thus did not indicate the total lot size of this property was actually 15,824 square feet rather than 13,419 square feet of land area for the improved portion of the property.

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 five comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its distant location, over three miles away, from the subject property.

On this record and despite differences in location, age, size and/or features, the Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparables which includes appellant's comparable #1. These four most similar comparables sold from January to July 2016 for prices ranging from \$175,000 to \$435,000 or from \$142.25 to \$243.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$179,753 or \$159.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by these comparables, particularly appellant's comparable #2 as the subject has a superior finished basement feature when compared to this property. 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: April 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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