



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

APPELLANT: David Johnson  
DOCKET NO.: 17-02615.001-R-1  
PARCEL NO.: 02-16-303-090

The parties of record before the Property Tax Appeal Board are David Johnson, 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:** \$9,896  
**IMPR.:** \$57,097  
**TOTAL:** \$66,993

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 1.5-story dwelling of wood siding exterior construction with 2,140 square feet of living area. The dwelling was constructed in 1986. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 600 square foot garage. The property has a 10,266 square foot site and is located in Antioch, Antioch 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 located from .53 of a mile to 2.21-miles from the subject property. The comparables consist of a two-story and two, 1.5-story dwellings of wood siding exterior. The homes were built in 1960 or 1981 with one of the older homes having an effective age of 1970. The homes range in size from 1,909 to 2,340 square feet of living area. Each home features a full or partial unfinished basement and a garage ranging in

size from 360 to 780 square feet of building area. One comparable has central air conditioning and two comparables each have a fireplace. The comparables sold from April to December 2016 for prices ranging from \$149,500 to \$220,000 or from \$69.41 to \$94.02 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$166,922 or \$78.00 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 \$66,993. The subject's assessment reflects a market value of \$202,090 or \$94.43 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 #3. Of the two new comparable properties presented by the board of review, the comparables are either .554 of the mile or 1.737-miles from the subject property. The comparables consist of two-story dwellings of wood siding exterior that were built in 1986 and 1990. The homes contain 2,016 and 2,376 square feet of living area, respectively, and feature basements, one of which is partially finished. One comparable has central air conditioning and each comparable has a fireplace and garages of either 576 or 2,072 square feet of total building area. These two comparables sold in July 2015 and February 2017 for prices of \$239,500 and \$313,000 or for \$118.80 and \$131.73 per square foot of living area, including land, respectively.

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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales, with one common comparable 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 #2 and board of review comparable #3, in part, due to their distant locations of 2.21 and 1.737-miles from the subject property. Board of review comparable #3 is further dissimilar to the subject with multiple garages totaling over 2,000 square feet of building area. The Board has given reduced weight to board of review comparable #2 as the sale date in 2015 is more remote in time than other sales in the record and is thus less likely to be indicative of the subject's estimated market value as of the assessment date at issue of January 1, 2017.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and appellant's comparable sale #3/board of review comparable sale #1. These comparables are superior to the subject with full or partial unfinished basements, but present similarities in design, exterior construction, age, size and/or other features. These most similar comparables sold in April and December 2016 for prices of \$160,000 and \$220,000 or for \$69.41 and \$94.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$202,090 or \$94.43 per square foot of living area, including land, which is supported by the best comparable sales in this record in terms of overall value and on a per-square-foot basis when giving due consideration to the subject's slightly newer age than these comparable homes. 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

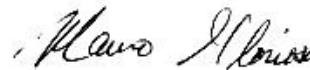
DISSENTING: \_\_\_\_\_

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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