



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

APPELLANT: Michael Cline  
DOCKET NO.: 17-02771.001-R-1  
PARCEL NO.: 01-01-412-035

The parties of record before the Property Tax Appeal Board are Michael Cline, 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:** \$16,316  
**IMPR.:** \$74,592  
**TOTAL:** \$90,908

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 1.5-story dwelling with wood siding containing 1,987 square feet of living area. The dwelling was constructed in 1970. Features of the home include a crawl space foundation, central air conditioning, one fireplace and an attached garage with 756 square feet of building area. The property has a lakefront site with 7,725 square feet of land area 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 improved with one, 2-story dwelling and two, 1.5-story dwellings with wood siding exteriors ranging in size from 1,664 to 1,800 square feet of living area. The dwellings were built from 1950 to 1962. Two comparables have unfinished basements, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a detached garage ranging in size from 440 to 624 square feet

of building area. These properties have sites ranging in size from 7,650 to 24,750 square feet of land area and are located from .48 to 5.31 miles from the subject property. The sales occurred from April 2015 to May 2016 for prices ranging from \$230,000 to \$265,000 or from \$137.41 to \$147.22 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$79,472.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,908. The subject's assessment reflects a market value of \$274,232 or \$138.01 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 board of review submitted a copy of the subject's property record card disclosing the home was constructed in 1970 but has an effective age of 1990.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one, one-story dwelling; one, two-story dwelling; and two, 1.5-story dwellings with wood siding exteriors ranging in size from 1,196 to 1,800 square feet of living area. The homes were built from 1950 to 1962. The property record cards for comparables #3 and #4 report effective ages for these homes of 1980 and 1975, respectively. Comparables #1 and #2 each have an unfinished basement, comparables #1 and #4 each have one fireplace, comparable #1 has central air conditioning, and each comparable has a garage ranging in size from 440 to 624 square feet of building area. The comparables have sites ranging in size from 7,650 to 24,750 square feet of land area and are located from .382 to 5.307 miles from the subject property. The sales occurred from April 2015 to August 2017 for prices ranging from \$230,000 to \$332,500 or from \$137.41 to \$278.01 per square foot of living area, including land. Board of review comparables #1 through #3 are the same properties as appellant's comparables #1 through #3.

The board of review requested the assessment be sustained.

### **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 information on four comparable sales with three being common to both parties. The Board gives less weight to board of review comparable #4 due to its one-story design in contrast to the subject's 1.5-story design. The three remaining comparables have varying degrees of similarity to the subject with the exception each dwelling is smaller than the subject dwelling; each comparable is older than the subject dwelling in both chronological age and effective age requiring upward adjustments to the comparables; two comparables have unfinished basements whereas the subject has a crawl space foundation requiring a downward adjustment to the comparables; and two comparables have no central air condition and no fireplace while the subject has each feature requiring an upward adjustment to each comparable.

Comparable #2 also has a larger site than the subject which should require a downward adjustment. These three comparables sold from April 2015 to May 2016 for prices ranging from \$230,000 to \$265,000 or from \$137.41 to \$147.22 per square foot of living area, including land. The subject's assessment reflects a market value of per square foot of \$274,232 or \$138.01 living area, including land, within the range established by the best comparable sales in this record on a square foot basis and is well supported after considering the adjustments to these sales for differences from the subject property. The subject's overall greater market value is reasonable considering its larger dwelling size relative to the comparables. In conclusion 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: 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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