



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

APPELLANT: Donald Howard  
DOCKET NO.: 17-02839.001-R-1  
PARCEL NO.: 05-09-224-006

The parties of record before the Property Tax Appeal Board are Donald Howard, 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:** \$22,988  
**IMPR.:** \$114,981  
**TOTAL:** \$137,969

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 dwelling of wood siding exterior construction with 2,811 square feet of living area. The dwelling was built in 1955 but has an effective age of 1994.<sup>1</sup> Features of the home include an unfinished basement, central air conditioning, one fireplace and a 471 square foot attached garage. The subject has a 6,591 square foot site and is located in Grant Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .66 of a mile to 3.53 miles from the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built

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<sup>1</sup> The property record card submitted by the board of review indicated that the subject was totally gutted and remodeled in 2008.

from 1948 to 1990 on sites ranging in size from 17,633 to 47,716 square feet of land area. Comparable #3 has an effective age of 1982. The dwellings range in size from 2,625 to 3,106 square feet of living area. The comparables each have a basement, with two having finished area, central air conditioning, one to three fireplaces and attached garages ranging in size from 576 to 915 square feet of building area. Comparable #2 also has a 768 square foot detached garage. The comparables sold from October 2015 to January 2017 for prices ranging from \$255,000 to \$482,500 or from \$97.14 to \$177.45 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 \$137,969. The subject's assessment reflects an estimated market value of \$416,196 or \$148.06 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .804 of a mile of the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1940 to 2009 on sites ranging in size from 7,329 to 22,965 square feet of land area. The dwellings range in size from 1,558 to 2,895 square feet of living area. Three comparables each have a basement, with one having finished area and one comparable has a crawl space foundation. Features of each comparable include central air conditioning; one or two fireplaces and a garage ranging in size from 440 to 768 square feet of building area. Comparable #1 has an additional 480 square foot detached garage. The comparables sold from March 2016 to May 2018 for prices ranging from \$235,000 to \$500,000 or from \$143.35 to \$205.93 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in location, lot size, age, dwelling size and/or date of sale. Nevertheless, the Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #3 based on their dissimilar age, dwelling size and/or features such as basement or finished basement area when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #3 and the board of review comparable #3 which are most similar to the subject in dwelling size, age and features, although both have larger lot sizes. The comparables sold in October 2015 and May 2018 for prices ranging of \$472,500 and \$482,500 or for \$169.11 and \$177.45 per square foot of living area, including land. The subject's assessment reflects an estimated market value

of \$416,196 or \$148.06 per square foot of living area including land, which falls below the two best comparables sales in the record both on overall price and price per square foot basis but justified when considering the comparables' larger lot sizes when compared to the subject's lot size. After considering adjustments to the comparables for differences including lot size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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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COUNTY

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