



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

APPELLANT: Medard Kalume  
DOCKET NO.: 17-03317.001-R-1  
PARCEL NO.: 06-09-309-031

The parties of record before the Property Tax Appeal Board are Medard Kalume, the appellant; 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:** \$12,641  
**IMPR.:** \$46,996  
**TOTAL:** \$59,637

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 that has 1,820 square feet of living area. The dwelling was built in 1995. The home features an unfinished basement,<sup>1</sup> central air conditioning and a 400 square foot garage. The subject property has a 6,970 square foot site. The subject property is located in Lake Villa Township, Lake County.

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 five comparable sales located from .10 to 1.35 miles from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1992 to 2002. Three comparables have unfinished basements and two comparables have partial finished basements.

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<sup>1</sup> The board of review's comparative analysis depicts the subject dwelling as having a partial finished basement. After reviewing the subject's property record card, the Board finds the subject property has an unfinished basement.

The comparables have central air conditioning; four comparables have one or two fireplaces; and each comparable has a garage that contain from 400 to 440 square feet of building area. The dwellings range in size from 1,736 to 2,006 square feet of living area and are situated on sites that range in size from 6,534 to 17,859 square feet of land area. The comparables sold from August 2016 to September 2017 for prices ranging from \$143,000 to \$156,004 or from \$71.29 to \$89.86 per square foot of living area including land. Comparables #2 and #5 were classified as “unqualified” transactions due to being foreclosures. 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 subject's final assessment of \$59,637. The subject's assessment reflects an estimated market value of \$179,900 or \$98.85 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% as determine by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted four comparable sales located within .525 of a mile of the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1993 or 1995. Three comparables have unfinished basements and one comparable has a partial finished basement. The comparables have central air conditioning; two comparables have a fireplace; and each comparable has a garage with 400 square feet of building area. The dwellings have 1,798 or 1,820 square feet of living area and are situated on sites that range in size from 6,098 to 8,276 square feet of land area. The comparables sold in June 2016 or December 2016 for prices ranging from \$168,500 to \$192,000 or from \$92.58 to \$106.79 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 have finished basements, unlike the subject; comparables #3 and #4 are not located in close proximity to the subject; and comparables #3 and #5 were “unqualified” foreclosures, which calls into question the arm's-length nature of the transactions. The Board gave less weight to board of review comparable #1 due to having a finished basement, unlike the subject. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in June or December of 2016 for prices ranging from \$168,500 to \$192,000 or from \$92.58 to \$106.79 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$179,900 or \$98.85 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the

record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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: June 16, 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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