



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

APPELLANT: David Brown  
DOCKET NO.: 17-03497.001-R-1  
PARCEL NO.: 08-05-200-040

The parties of record before the Property Tax Appeal Board are David Brown, 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:** \$38,872  
**IMPR.:** \$113,340  
**TOTAL:** \$152,212

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 two-story mixed use commercial-residential building with 15,568 square feet of building area.<sup>1</sup> The building was constructed in 1963. Features of the building include three storefronts on the first floor and seven apartments on the second floor. The property has a 26,058 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation with respect to land and improvement as the bases of the appeal. In support of this argument, the appellant submitted limited information on three comparable sales.<sup>2</sup> The comparables are located from 1.98 to 3.59 miles from the subject

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<sup>1</sup> The descriptive information of the subject was drawn from the property record card included as part of the board of review submission.

<sup>2</sup> The appellant marked "Comparable sales" as the basis of the appeal and included limited descriptive information on comparable sale #2 only. The information regarding appellant's comparable sales #1 and #3 was drawn from the

property. The comparables have land sizes ranging from 4,520 to 9,498 square feet of land area. Comparables #1 and #2 consist of mixed-use buildings containing approximately 8,148 and 8,750 square feet of building area. Comparable #3 is described as a commercial building but its building size and descriptive information is not disclosed. The comparables sold from May 2005 to May 2016<sup>3</sup> for prices ranging from \$195,000 to \$520,000. Based in this evidence, the appellant requested the subject's land assessment be reduced to \$24,000 and the improvement assessment be reduced to \$84,300 for a total assessment of \$108,300, which reflects a market value of \$324,932 when applying 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 \$152,212. The subject's assessment reflects a market value of \$459,161 or \$29.49 per square foot of building area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a memorandum brief arguing that the appellant's comparables #1 and #3 sold in 2013 and 2005, respectively, which is too remote in time relative to the subject's January 1, 2017 assessment date to be an accurate reflection of the subject's market value as of the assessment date at issue. The board of review also contended that comparables #1 and #2 were bank-owned real estate (REO) properties, and comparable #2 underwent substantial remodeling subsequent to its sale in 2016 and was listed for sale in May 2018 for \$650,000.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales and one comparable listing located from 1.97 to 4.68 miles from the subject property. The comparables are improved with mixed use commercial/residential buildings that ranged in size from 5,225 to 13,608 square feet of building area. The buildings were constructed from 1955 to 2001. These properties had sites ranging in size from 13,517 to 25,338 square feet of land area. The comparable sales occurred from April 2016 to October 2017 for prices ranging from \$240,000 to \$500,000 or from \$30.50 to \$65.36 per square foot of building area, including land. Comparable #4 listed on November 2016 for a price of \$290,000 or for \$35.50 per square foot of building area, including land.

Based on this evidence and argument, the board of review requested the subject's 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

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evidence submitted by the board of review which includes Multiple Listing Service (MLS) sheets, property information sheets, and/or Illinois Real Estate Transfer Declaration (PTAX-203) forms for each property.

<sup>3</sup> The appellant disclosed that comparable #2 sold in February 2016 but the MLS sheet depicts a closing date of May 2016.

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 record contains information on six comparable sales and one comparable listing submitted by the parties to support their respective positions. The Board gave less weight to appellant's comparable sales #1 and #3 based on their sale dates in 2013 and 2005 being approximately 48 months and 11 years, respectively, distant in time from the subject's January 1, 2017 assessment date and, therefore, less likely to be reflective of the subject's market value as of the assessment date at issue. The Board gave less weight to the board of review comparable listing #4 as there is no evidence in the record that this property sold. The remaining comparables had varying degrees of similarity to the subject property. These comparables sold from April 2016 to October 2017 for prices ranging from \$240,000 to \$500,000 or from \$30.50 to \$65.36 per square foot of building area, including land. The subject's assessment reflects a market value of \$459,161 or \$29.49 per square foot of building area, including land, which falls within the range established by the comparables in this record on an overall value basis and below the range on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate by preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

As a final point, the record contains no evidence with regard to the subject's land value to support the appellant's request for a reduction of the subject's land assessment. Therefore, the Board finds that no reduction in the subject's land 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: October 20, 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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