



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

APPELLANT: James M. Allen  
DOCKET NO.: 18-00414.001-R-1  
PARCEL NO.: 09-12-406-036

The parties of record before the Property Tax Appeal Board are James M. Allen, 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:** \$9,794  
**IMPR.:** \$51,112  
**TOTAL:** \$60,906

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 2018 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 condominium of vinyl siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 2004. Features of the home include a concrete slab foundation, central air conditioning and a 459 square foot garage. The property is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located with same neighborhood and .11 of a mile from the subject. The comparables are described as two-story condominium units of vinyl or wood siding exterior construction with each containing either 1,838 or 1,872 square feet of living area. The dwellings were constructed in 2004 or 2005. Two comparables have basements, with one having finished area. Each comparable has central air conditioning and a 456 square foot garage. The comparables sold from March 2016 to September 2017 for prices

ranging from \$160,500 to \$179,000 or from \$87.32 to \$97.39 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,906. The subject's assessment reflects a market value of \$184,117 or \$98.35 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appellant's submission, the board of review submitted a letter from the township assessor critiquing the appellant's comparables, noting four of the six comparables sold in 2016. In addition, appellant's comparable sale #1 was purchased in 2016 as a 1,572 square foot unit. In 2017, the vaulted area was enclosed, increasing the living area to 1,838 square feet. The sale price of \$160,500 does not reflect the added cost of remodeling and the increased square footage.

In support of the subject's assessment, the board of review submitted information on seven comparable sales from the township assessor that are located within same neighborhood and .27 of a mile from the subject.<sup>1</sup> The comparables are described as two-story condominium units of vinyl siding exterior construction with either 1,812 or 1,838 square feet of living area. The dwellings were constructed in 2004 or 2005. Three comparables have basements, with one having finished area. The comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage with either 456 or 480 square feet. The comparables sold from June to November 2017 for prices ranging from \$174,000 to \$225,000 or from \$94.67 to \$124.17 per square foot of living area, including land. The assessor also applied adjustments to these sales resulting in a range of adjusted sale prices from \$177,222 to \$213,240 or \$94.67 to \$113.91 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted eleven comparable sales for consideration which includes the parties' two common comparables. The Board gave less weight to the appellant's comparables #1, #2, #3 and #5 as their 2016 sale dates are less proximate in time to the January 1, 2018 assessment date and are less likely to be reflective of the subject's market value as of

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<sup>1</sup> Board of review comparables #1 and #2 are the same properties as appellant's comparables #4 and #6.

that date. The Board also gave less weight to the board of review comparables #3, #4 and #5 as they have basement foundations in contrast to the subject's concrete slab foundation

The Board finds the best evidence of the subject's market value to be the board of review comparables #1, #2, #6 and #7 which includes the parties' two common comparables. These comparables sold proximate in time to the January 1, 2018 assessment date and are similar to the subject in location, dwelling size, design, age and features. The comparables sold from June to November 2017 for prices ranging from \$174,000 to \$185,000 or from \$94.67 to \$102.10 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$184,117 or \$98.35 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is 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: September 15, 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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