



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

APPELLANT: James Wamsley  
DOCKET NO.: 18-00532.001-R-1  
PARCEL NO.: 06-35-102-005

The parties of record before the Property Tax Appeal Board are James Wamsley, 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:** \$18,258  
**IMPR.:** \$108,528  
**TOTAL:** \$126,786

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 dwelling of wood siding exterior construction with 1,801 square feet of living area. The dwelling was constructed in 1941 but has an effective age of 1990. Features of the home include a partially finished full basement, central air conditioning, a fireplace and a 480 square foot garage. The property has a 9,148 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located from 1.26 to 2.16 miles from the subject property. The comparables have sites ranging in size from 8,529 to 12,369 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 3,020 to 3,315 square feet of living area. The dwellings were constructed from 1992 to 1998. Each comparable features an unfinished basement, central

air conditioning, one or two fireplaces and a garage ranging in size from 420 to 660 square feet of land area. The comparables sold from May 2016 to September 2017 for prices ranging from \$240,000 to \$345,000 or from \$76.90 to \$105.59 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$117,653.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,786. The subject's assessment reflects a market value of \$383,271 or \$106.29 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .884 of a mile from the subject property. The comparables have sites ranging in size from 10,890 to 12,197 square feet of land area. The comparables were improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,290 to 2,928 square feet of living area. The dwellings were constructed from 1987 to 1994. The comparables each feature a basement with one having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 598 to 822 square feet of building area. The comparables sold from February 2017 to May 2018 for prices of \$280,000 or \$329,000 or from \$112.36 to \$122.27 per square foot of living area, including land. Based on this evidence, 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 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 record contains eleven suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparable properties truly similar to the subject due to their distant locations and/or smaller dwelling sizes. The Board gave less weight to appellant's comparables #3 and #4, as they are located more than two miles from the subject. The Board finds the appellant's comparable #7 sold in May 2016 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board also gave reduced weight to board of review comparables #2 and #3 due to their significantly smaller dwelling sizes.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #5, #6 and #8, along with board of review comparable #1. The Board recognizes that each comparable is inferior to the subject in dwelling size, none have a finished basement and the appellant's comparables are located more than one mile from the subject. These six comparables sold from February to June 2017 for prices ranging from \$240,000 to \$345,000 or \$76.90 to \$112.36 per square foot of living area, including land. The subject's assessment reflects a market

value of \$383,271 or \$106.29 per square foot of living area, including land, which is above the overall price range established by the most similar comparable sales in this record but within the range on a square foot basis. The subject's higher overall value appears to be justified given its superior dwelling size and finished basement. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds 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: 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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