



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

APPELLANT: Michael Vaughn  
DOCKET NO.: 18-00579.001-R-1  
PARCEL NO.: 01-11-409-025

The parties of record before the Property Tax Appeal Board are Michael Vaughn, 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:** \$34,978  
**IMPR.:** \$103,090  
**TOTAL:** \$138,068

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 2,640 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, two fireplaces and a 763 square foot detached garage. The property has a 37,516 square foot lakefront site and is located in Antioch, Antioch 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 information on three comparable sales located from 1.15 to 2.49 miles from the subject. The comparables have lakefront sites ranging in size from 12,990 to 23,958 square feet of land area and are improved with a 1.5-story and two, 2-story dwellings of wood siding exterior construction that were built from 1945 to 1995. Comparables #1 and #3 have effective ages of 1970 and 1999. The

dwellings range in size from 2,211 to 3,251 square feet of living area. Three comparables have basements, with one having finished area. Each comparable has central air conditioning and one or two fireplaces. Two comparables each have a garage with either 508 or 790 square feet of building area. The comparables sold from March 2016 to October 2017 for prices ranging from \$280,000 to \$500,000 or from \$126.64 to \$153.80 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 \$138,068. The subject's assessment reflects an estimated market value of \$417,376 or \$158.10 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In response to the appellant's appeal, the board of review submitted a Multiple Listing Service Sheet (MLS) sheet associated with the sale of appellant's comparable #1 which noted the dwelling has minor seepage in the basement.

In support of the subject's assessment, the board of review submitted information on six comparable sales located from .038 of a mile to 1.783 miles from the subject. The comparables are situated on sites ranging in size from 5,227 to 25,410 square feet of land area and are improved with a 1-story, a 1.5 story and four, 2-story dwellings of wood siding exterior construction built from 1945 to 2002. Comparables #2 and #5 have effective ages of 1976 and 1975, respectively. The dwellings range in size from 1,932 to 3,326 square feet of living area. Five comparables have basements, with two having finished area. Each comparable has central air conditioning, four comparables each have one or two fireplaces and five comparables each have a garage ranging in size from 323 to 768 square feet of building area. Comparables #1 and #2 also have additional 728 and 588 square foot garages, respectively. The comparables sold from July 2015 to September 2017 for prices ranging from \$279,000 to \$570,000 or \$144.41 to \$191.19 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 a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales for the Board's consideration, none of which are particularly similar to the subject due to differences in location, land size, dwelling size, style, age, features and/or date of sale. Nevertheless, the Board gave less weight to the appellant's comparables along with board of review comparables #4, #5 and #6 as they are not located proximate to the subject. The Board also gave less weight to board of review comparable #1 due to its sale date occurring in July 2015, which is dated in relation to the subject's January 1, 2018 assessment date and less likely to be reflective of market value as of that date.

The Board finds the best evidence of the subject's market value to be the board of review comparables #2 and #3 due to their proximate location to the subject, with board of review comparable #3 being located on the same street and neighborhood as the subject. Both comparables have varying degrees of similarity to the subject in dwelling size, design, age and features. The Board recognizes adjustments to the comparables would have to be considered for differences in land size, age, dwelling size and features including basement size, basement finish and/or garages. Comparables #2 and #3 sold in May 2016 and September 2017 for prices of \$570,000 and \$360,000 or \$171.38 and \$157.34 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$417,376 or \$158.10 per square foot of living area, including land, which falls between the two best comparable sales in the record on overall and price per square foot bases. After considering numerous 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 and no reduction 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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COUNTY

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