



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

APPELLANT: Ronald Alexander  
DOCKET NO.: 18-00590.001-R-1  
PARCEL NO.: 06-26-402-001

The parties of record before the Property Tax Appeal Board are Ronald Alexander, 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 a reduction 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:** \$23,797  
**IMPR.:** \$38,640  
**TOTAL:** \$62,437

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 2-story dwelling of vinyl siding exterior construction with 1,288 square feet of living area. The dwelling was constructed in 1945 and has an effective age of 1964. Features of the home include an unfinished basement, central air conditioning and a 528 square foot detached garage. The property has a 14,810 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .44 to .66 of a mile from the subject property. The comparables are described as a 2-story and two, 1.5-story dwellings of vinyl siding exterior construction with either 1,144 or 1,152 square feet of living area. The dwellings were constructed from 1920 to 1948 and have effective ages ranging from 1963 to 1973. Two comparables have basements, with one having finished area, two comparables have

central air conditioning and each comparable has an attached or detached garage ranging in size from 286 to 440 square feet of building area. The properties have sites ranging in size from 7,500 to 13,068 square feet of land area. The comparables sold from June to October 2017 for prices ranging from \$118,000 to \$157,500 or from \$102.43 to \$136.72 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 \$73,168. The subject's assessment reflects a market value of \$221,185 or \$171.73 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% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis on three comparable sales located from .632 of a mile to 1.152 miles from the subject property. The properties are situated on sites ranging in size from 6,750 to 10,890 square feet of land area and are improved with two-story dwellings of wood siding, brick or vinyl siding exterior construction that range in size from 1,568 to 2,388 square feet of living area. The dwellings were constructed from 1946 to 1969. Each comparable has a basement, with one having finished area, two comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached or detached garage ranging in size from 308 to 484 square feet of building area. The comparables sold from March 2017 to January 2018 for prices ranging from \$183,000 to \$248,000 or from \$94.23 to \$117.92 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales to support their respective positions. The Board gave less weight to the board of review comparables due to their significantly larger dwelling sizes when compared to the subject.

The Board gave more weight to the appellant's comparables as they are more similar to the subject in location, dwelling size and effective age although each has a smaller lot size, one lacks central air conditioning and one lacks a basement foundation which require upward adjustments. The comparables sold from June to October 2017 for prices ranging from \$118,000 to \$157,500 or from \$102.43 to \$136.72 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$221,185 or \$171.73 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering 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 excessive and therefore, 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: 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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