



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

APPELLANT: Charles Bilodeau  
DOCKET NO.: 18-01219.001-R-1  
PARCEL NO.: 14-02-304-014

The parties of record before the Property Tax Appeal Board are Charles Bilodeau, 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:** \$36,107  
**IMPR.:** \$133,726  
**TOTAL:** \$169,833

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 brick exterior construction with 3,654 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 792 square foot garage. The property has a 51,017 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .88 of a mile from the subject property.<sup>1</sup> The comparables each have a lot size ranging from 39,712 to 45,138 square feet of land area. The comparables are described as two-story dwellings of brick exterior

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<sup>1</sup> It appears the appellant also submitted additional comparables utilized at the local board of review hearing. The Board finds this appeal is a De-Novo proceeding pursuant to Property Tax Appeal Board rule 1910.50, and therefore the additional comparables will not be considered in this decision

construction ranging in size from 2,996 to 3,323 square feet of living area. The dwellings were constructed from 1983 to 1989. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 704 to 850 square feet of building area. The comparables sold from February 2017 to March 2018 for prices ranging from \$406,000 to \$440,000 or from \$132.41 to \$140.19 per square foot of living area, land included. The appellant argued that the subject's market value should be \$495,555 or \$135.62 per square foot of living area which reflects the average sale price per square foot of living area of the three comparables. The appellant also submitted information associated with assessment appeal that was filed with the Lake County Board of Review. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$165,181.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,833. The subject's assessment reflects a market value of \$513,401 or \$140.50 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 a grid analysis, a location map and property record cards for the subject and four comparable sales. The comparables are located from .185 of a mile to 1.528 miles from the subject property. The comparables have sites ranging in size from 40,091 to 60,262 square foot of land area and are improved with a 1-story, a 1.5-story and two, 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,023 to 3,798 square feet of living area. The dwellings were constructed from 1978 to 1994. Three comparables feature unfinished basements and one comparable has a concrete slab foundation. Other features of each comparable include central air conditioning, one to three fireplaces and a garage ranging in size from 693 to 805 square feet of building area. The comparables sold from January 2017 to July 2018 for prices ranging from \$493,500 to \$590,000 or from \$136.55 to \$170.25 per square foot of living area, land included. The board of review submitted an additional map depicting the pond locations of the subject and comparable #1. Based on this evidence, the board of review requested that the subject'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 seven comparable sales were submitted by the parties in support of their respective positions. The Board gave less weight to the board of review comparables #1 and #3 due to their distant locations being over 1.4 miles from the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables and board of review comparables #2 and #4. These comparables are most similar to

the subject in location, design, age and features. The comparables sold from January 2017 to March 2018 for prices ranging from \$406,000 to \$590,000 or from \$132.41 to \$163.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$513,401 or \$140.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this 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 supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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:

December 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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