



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

APPELLANT: Kuwahi Advantage  
DOCKET NO.: 19-02966.001-R-1  
PARCEL NO.: 08-16-409-026

The parties of record before the Property Tax Appeal Board are Kuwahi Advantage, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, 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:** \$5,058  
**IMPR.:** \$26,942  
**TOTAL:** \$32,000

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 2019 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 5,990 square foot site improved with a two-story dwelling of wood siding exterior construction with 1,735 square feet of living area. The dwelling was built in 1910. Features of the property include an unfinished basement, central air conditioning, and a detached garage with 320 square feet of building area. The property is located in Waukegan, Waukegan 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 improved with two-story dwellings of wood siding exterior construction ranging in size from 1,552 to 1,896 square feet of living area. The homes were built in 1901 or 1920. Each home has an unfinished basement, one comparable has one fireplace, and two comparables have either an attached or detached garage with 240 or 480 square feet of building area, respectively. Each comparable has the same assessment

neighborhood code as the subject property with sites ranging in size from 2,400 to 4,800 square feet of land area. Comparable #2 was described as having a condition/design/utility (CDU) rating of very poor, whereas the subject has a CDU rating of average. The sales occurred in December 2017 or June 2018 for prices ranging from \$50,000 to \$88,000 or from \$32.22 to \$50.93 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$24,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,580. The subject's assessment reflects a market value of \$120,341 or \$69.36 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales improved with a 1.5-story dwelling and six, 2-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,224 to 1,908 square feet of living area. The homes were built from 1901 to 1925, with comparables #1, #2, #4, and #7 having effective ages of 1978, 1944, 1956, and 1978, respectively. Each property has an unfinished basement, three comparables have central air conditioning, one comparable has a fireplace, and six comparables have detached garages ranging in size from 216 to 576 square feet of building area. These properties have the same assessment neighborhood code as the subject property with sites ranging in size from 3,000 to 7,160 square feet of land. The sales occurred from December 2016 to August 2018 for prices ranging from \$125,000 to \$145,000 or from \$66.04 to \$104.17 per square foot of living area, including land. The board of review requested the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 due to its inferior CDU rating in relation to the subject property. The Board gives less weight to board of review comparables #1, #2, #4 and #7 due to their superior effective ages relative to the subject property. The Board also gives less weight to board of review comparable sales #5, #6 and #7 due to the dates of sale occurring in December 2016 or April 2017, not as proximate in time to the assessment date as the best comparables found herein, and the fact that comparable #7 is significantly smaller than the subject dwelling. The Board gives less weight to board of review comparable #3 due to its smaller dwelling size in relation to the subject home and the price appears to be somewhat of an outlier when compared to the other sales in the record. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as the comparables are most similar to the subject in location, age, and size. The dwellings are

somewhat inferior in features in that neither home has central air conditioning and comparable #1 has no garage, suggesting upward adjustments would be needed to these comparables to make them more equivalent to the subject property. These two comparables sold for prices of \$70,000 and \$88,000 or \$36.92 and \$50.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$120,341 or \$69.36 per square foot of living area, including land, which significantly above the two best comparable sales in this record. Based on this evidence the Board finds 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 21, 2021



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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