



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

APPELLANT: Kathleen Cygan  
DOCKET NO.: 19-04180.001-R-1  
PARCEL NO.: 01-34-329-012

The parties of record before the Property Tax Appeal Board are Kathleen Cygan, 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:** \$17,014  
**IMPR.:** \$23,383  
**TOTAL:** \$40,397

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 one-story dwelling of wood siding exterior construction with 700 square feet of living area. The dwelling was constructed in 1956 and features a full basement with 560-square foot recreation area.<sup>1</sup> The property has a 9,150-square foot lakefront site and is located in Spring Grove, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables located within 11,964 feet from the subject and in different assessment neighborhood codes than the subject property. The comparables have sites ranging in size from 6,400 to 12,550 square feet of land area, two of

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<sup>1</sup> The appellant's counsel has noted that the subject property contains two Property Identification Numbers (PINs). However, the second PIN which purportedly contains the subject's garage is not the subject matter of this appeal and thus will not be considered in the Board's comparative analysis.

which are lakefront sites and one having a channel-front site. The comparables are improved with one-story dwellings with brick or wood siding exterior construction ranging in size from 720 to 1,076 square feet of living area. The dwellings were built from 1916 to 1964 with comparable #1 and #3 being remodeled in 2016 and 2014, respectively.<sup>2</sup> The comparables each have a crawl space foundation; comparables #1 and #3 each have central air conditioning; and comparables #2 and #3 each have an attached or a detached garage containing 552 and 360 square feet of building area, respectively. Comparables #1 and #3 sold in August and March 2018 for prices of \$140,000 and \$226,000 or for \$130.11 and \$313.89 per square foot of living area, including land, respectively. The appellant did not disclose any sale data with respect to comparable #2 and, therefore, the Board will not consider this comparable in its comparative analysis. The appellant also provided MLS data sheets with regard to comparables #1 and #3. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$30,573 which would reflect a market value of \$91,728 or \$131.04 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,397. The subject's assessment reflects a market value of \$122,825 or \$175.46 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 three comparable sales located within 26,473 feet of the subject property and in different assessment neighborhood codes than the subject property. Board of review comparable #3 was also submitted by the appellant as comparable #3. The comparables have sites ranging in size from 5,530 to 15,050 square feet of land area. The comparables are improved with one-story dwellings with wood siding exterior construction that range in size from 630 to 914 square feet of living area. The dwellings were built from 1916 to 1965. Comparable #1 features a partially finished basement and the remaining two comparables were each built on a crawl space foundation. The comparables each feature central air conditioning and a detached garage containing either 360 or 832 square feet of building area. The comparables sold from March 2018 to May 2019 for prices ranging from \$225,000 to \$235,000 or from \$257.11 to \$357.14 per square foot of living area, including land. The board of review also submitted the property record card for the subject property. 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.

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<sup>2</sup> This information was gleaned from the Multiple Listing Service (MLS) data sheets associated with the sale listing of the aforementioned properties.

The Board finds the parties submitted a total of four comparable sales for the Board's consideration including the parties common comparable #3 and excluding the appellant's comparable #2 which did not contain any sale data, thus making it impossible for the Board to conduct a meaningful comparative sales analysis.

The Board finds that none of the parties' comparable sales are particularly similar to the subject as they each differ from the subject in age, garage feature, central air conditioning feature, and/or foundation type. The sale comparables in this record sold from March 2018 to May 2019 for prices ranging from \$140,000 to \$235,000 or from \$130.11 to \$357.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,825 or \$175.46 per square foot of living area, including land, which is below the range established by the comparable sales in this record on an overall value basis and well within the range on a per square foot value basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, 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: December 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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