



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

APPELLANT: Leslie Hopkins  
DOCKET NO.: 19-04814.001-R-1  
PARCEL NO.: 07-26-401-017

The parties of record before the Property Tax Appeal Board are Leslie Hopkins, 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:** \$22,473  
**IMPR.:** \$89,918  
**TOTAL:** \$112,391

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 two-story dwelling of wood siding exterior construction with 2,764 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 10,590 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject and within .31 of a mile from the subject. The parcels range in size from 9,150 to 10,890 square feet of land area which have each been improved with two-story dwellings of wood siding exterior construction. The homes were built from 1995 to 1999 and range in size from 2,729 to 2,803 square feet of living area. Each comparable has full

basement, one of which has finished area, central air conditioning and a garage ranging in size from 462 to 580 square feet of building area. Three of the comparables each have a fireplace. In a brief, it was reported that comparables "#4 and #5" are recent rehabs; the submission included Multiple Listing Service (MLS) sheets for comparables #1 and #4 wherein #1 was reported as remodeled. The brief further made various notations of differences in living area square footage, garage size and basement finish when compared to the subject. As depicted in the grid and the MLS data, the properties sold from February 2018 to August 2019 for prices ranging from \$275,000 to \$395,000 or from \$98.11 to \$140.92 per square foot of living area, including land, with data on two sales in both 2018 and 2019 for comparable #1.

Based on this evidence, the appellant requested a reduced total assessment of \$104,984 which would reflect a market value of \$314,983 or \$113.96 per square foot of living area, including land, when applying 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 \$112,391. The subject's assessment reflects a market value of \$341,718 or \$123.63 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 five comparable sales, where board of review comparables #2 and #3 are the same properties as appellant's comparables #1 and #4, respectively. The comparables are located in the same assessment neighborhood code as the subject and within .35 of a mile from the subject. The parcels range in size from 9,150 to 16,120 square feet of land area which have each been improved with two-story dwellings of wood siding exterior construction. The homes were built from 1995 to 2002 and range in size from 2,635 to 2,998 square feet of living area. Each comparable has a full basement, two of which have finished area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 462 to 580 square feet of building area. The properties sold from February 2018 to August 2019 for prices ranging from \$354,900 to \$395,000 or from \$127.94 to \$149.53 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 parties submitted six comparable sales, two of which are common to both parties, for the Board's consideration and where one property has two recent sales. The Board has given reduced weight to the August 2018 sale price of appellant's comparable #1 as it is more remote in time from the valuation date at issue in this appeal than the 2019 sale. All six comparables present varying degrees of similarity to the subject in age, dwelling size and garage size. The

comparables sold from February 2018 to August 2019 for prices ranging from \$296,900 to \$395,000 or from \$108.79 to \$149.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,718 or \$123.63 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Having considered adjustments to these comparables when compared to the subject property, the Board finds the subject's estimated market value appears to be well-supported by these area sales and thus, 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:

February 15, 2022



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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