



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

APPELLANT: Ronald Falen  
DOCKET NO.: 19-04816.001-R-1  
PARCEL NO.: 07-30-111-008

The parties of record before the Property Tax Appeal Board are Ronald Falen, 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:** \$ 12,342  
**IMPR.:** \$120,514  
**TOTAL:** \$132,856

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 2,123 square feet of living area. The dwelling was constructed in 2000. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 720 square foot garage. The property has a 5,950 square foot lake front site on Gages Lake and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief along with information on six comparables, five of which include sales data; appellant's comparable #6 lacks any market value data either in the grid analysis or via separate listing sheet and will not be further analyzed herein. In the brief, the appellant contends the comparables are waterfront properties, like the subject, located within Warren Township, although each of the comparables have a superior quality grade. The five comparable

sales are located from .57 of a mile to 2.15 miles from the subject property. The parcels range in size from 7,840 to 11,760 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built in either 1994 or 1995 and range in size from 2,226 to 2,482 square feet of living area. Each dwelling has a basement, three of which have recreation rooms. The homes feature central air conditioning and a garage ranging in size from 420 to 693 square feet of building area. Four homes each have a fireplace. The comparables sold from December 2017 to May 2019 for prices ranging from \$280,000 to \$345,000 or from \$118.34 to \$148.20 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$113,215 which would reflect a market value of \$339,679 or \$160.00 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 \$132,856. The subject's assessment reflects a market value of \$403,940 or \$190.27 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 response to the appellant's appeal, the board of review contends in a memorandum that none of the appellant's comparables are lake front properties and furthermore, the board of review requested that the ages of the properties be taken into consideration.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, three of which are reportedly on Gages Lake, like the subject and two of which are also lakefront properties on a nearby lake. The comparables are located from nearby to 1.11 miles from the subject. The parcels range in size from 6,250 to 17,380 square feet of land area and are each improved with bi-level/raised ranch, tri-level or two-story dwellings of wood siding or vinyl siding exterior construction. The homes were built from 1928 to 1988, with the newest dwelling having a reported effective age of 1993. The dwellings range in size from 1,260 to 3,355 square feet of living area. Four of the comparables have a basement or lower level, one of which has a recreation room, and one comparable has a crawl-space foundation. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 726 square feet of building area. The comparables sold from June 2018 to July 2020 for prices ranging from \$355,000 to \$549,500 or from \$163.79 to \$339.67 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 a total of ten comparable sales for the Board's consideration. The Board has given reduced weight to board of review comparables #1 through #4 due to differences in design, age and/or dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #5. These most similar comparables sold from December 2017 to May 2019 for prices ranging from \$280,000 to \$425,000 or from \$118.34 to \$183.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$403,940 or \$190.27 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and somewhat above the range on a per-square-foot basis which appears to be logical given that the subject dwelling was newly constructed in 2000 and the best comparables were built between 1987 and 1995. Based on this evidence and after considering appropriate adjustments for differences from the subject, 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: March 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ronald Falen, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085