



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

APPELLANT: Steve McCollum  
DOCKET NO.: 19-04823.001-R-1  
PARCEL NO.: 07-35-100-017

The parties of record before the Property Tax Appeal Board are Steve McCollum, 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:** \$ 16,053  
**IMPR.:** \$116,639  
**TOTAL:** \$132,692

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 3,546 square feet of living area. The dwelling was constructed in 1985 and has a reported effective age of 1991. Features of the home include an unfinished full basement, central air conditioning, a fireplace, a 480 square foot garage and a four-sided closed metal pole building. The property has a 57,500 square foot site and is located in Waukegan, Warren 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 in Waukegan and within .69 of a mile from the subject. The parcels range in size from 10,120 to 12,220 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The dwellings were built from 2000 to 2002 and range in size from 3,269 to 3,677 square feet of

living area. Each dwelling has a full basement with a recreation room, central air conditioning, a fireplace and a garage ranging in size from 520 to 700 square feet of building area. As part of a brief, the appellant noted that each of the comparables have quality grades of "Gd+" whereas the subject's quality grade is "Avg+." The comparables sold from April to November 2018 for prices ranging from \$410,000 to \$457,500 or from \$124.42 to \$125.60 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$121,734 which would reflect a market value of \$365,239 or \$103.00 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 \$132,692. The subject's assessment reflects a market value of \$403,442 or \$113.77 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 four comparable sales located in either Waukegan or Gurnee and within .60 of a mile from the subject. The parcels range in size from 7,410 to 11,500 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The dwellings were built from 1994 to 2001 and range in size from 1,708 to 2,432 square feet of living area. Each dwelling has a full basement with a recreation room, central air conditioning and a garage ranging in size from 441 to 691 square feet of building area. Three of the homes each have a fireplace. The comparables sold from February 2018 to August 2019 for prices ranging from \$236,500 to \$420,900 or from \$112.78 to \$173.07 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the board of review comparables where these homes are each more than 1,000 square feet smaller than the subject dwelling which contains 3,546 square feet of living area making the board of review comparables dissimilar to the subject dwelling in size alone.

The Board finds the best evidence of market value to be appellant's comparable sales which are similar to the subject in design, dwelling size, foundation type and some features, although the subject features a much larger lot, is a somewhat older home and lacks a recreation room, but the

subject does have a pole building which is not a feature of any of the comparables. These three comparables presented by the appellant sold from April to November 2018 for prices ranging from \$410,000 to \$457,500 or from \$124.42 to \$125.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$403,442 or \$113.77 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and appears logical given the subject was built in 1985 with an effective age of 1991 whereas the comparables are newer homes built from 2000 to 2002 which difference would account for some depreciation. Furthermore, the subject enjoys a much larger lot and a pole building that differ from these comparables. Having thoroughly examined the evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted by a preponderance of the evidence.

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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COUNTY

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