



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

APPELLANT: Ronnie King  
DOCKET NO.: 19-04828.001-R-1  
PARCEL NO.: 08-20-116-006

The parties of record before the Property Tax Appeal Board are Ronnie King, 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:** \$9,999  
**IMPR.:** \$75,881  
**TOTAL:** \$85,880

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 and brick exterior construction containing 3,020 square feet of living area. The dwelling was built in 1964. Features of the home include a partial basement, central air conditioning, two fireplaces and an attached garage with 650 square feet of building area. The property has a site with approximately 10,760 square feet of land area and 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 a part one-story and part two-story dwelling and two, two-story dwellings of brick or wood siding exterior construction and ranging in size from 2,542 to 2,936 square feet of living area. The homes were built from 1875 to 1929. Each property has an unfinished full basement and a detached garage

ranging in size from 324 to 2,048 square feet of building area. Two comparables have one fireplace. The comparables have sites ranging in size from 7,410 to 45,910 square feet of land area and are located from .51 to .70 miles from the subject property. The sales occurred in March 2018 and June 2019 for prices ranging from \$184,000 to \$245,000 or from \$62.67 to \$96.38 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$75,492.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,880. The subject's assessment reflects a market value of \$261,113 or \$86.46 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 five comparable sales improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,068 to 2,066 square feet of living area. The dwellings were built from 1954 to 1977. Each comparable has a full basement with one being finished with a recreation room. Four comparables have central air conditioning, two comparables have one fireplace and each property has an attached or detached garage ranging in size from 484 to 832 square feet of building area. These properties have sites ranging in size from 7,960 to 16,160 square feet of land area. The sales occurred from June 2018 to September 2019 for prices ranging from \$159,000 to \$204,750 or from \$84.22 to \$159.21 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales to support their respective positions. The Board gives little weight to appellant's comparables as these properties are improved with dwellings that differ from the subject in style, each being a part one-story and part two-story dwelling or a two-story dwelling while the subject is improved with a one-story dwelling. Additionally, each comparable is older than the subject dwelling.

The board of review provided five comparable sales improved with one-story dwellings, however, each dwelling is significantly smaller than the subject dwelling. The homes are relatively similar to the subject in age and most features. These properties sold for prices ranging from \$159,000 to \$204,750 or from \$84.22 to \$159.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,113 or \$86.46 per square foot of living area, including land, which is above the overall price range but justified due in part to the subject's larger dwelling size in contrast to the board of review comparables. Furthermore, the Board finds the subject's price per square foot of living area is significantly

below four of the board of review comparables, which range from \$148.88 to \$159.21 per square foot of living area but is appropriate considering the economies of scale caused by the subject dwelling's larger size in relation to the comparable dwellings. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

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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