



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

APPELLANT: Christopher Smith
DOCKET NO.: 19-04841.001-F-1
PARCEL NO.: 09-27-300-049

The parties of record before the Property Tax Appeal Board are Christopher Smith, 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:

F/Land:	\$319
Homesite:	\$17,254
Residence:	\$73,254
Outbuildings:	\$20,280
TOTAL:	\$111,107

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 2,424 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 660 square foot garage, and a 308 square foot metal shed. There is also two, four side closed metal pole buildings totaling 7,344 square feet of building area. The property has a 57,064 square foot or 1.31-acre homesite and 182,952 square feet or 4.2 acres of farmland and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on five comparable sales located from .97 to 1.48 miles from the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built from 1990 to 1998. Comparable #3 has an effective age of 2002. The dwellings range in size from 2,052 to 2,545 square feet of living area and are situated on sites that range in size from 7,570 to 13,220 square feet of land area. Comparable sale #2 has a full finished basement according to the Multiple Listing Service sheet submitted by the appellant. The remaining four comparables have basements with recreation rooms. Other features of each comparable include central air conditioning and a garage ranging in size from 420 to 465 square feet of building area. Two comparables each have a fireplace. The comparables sold from March 2018 to August 2019 for prices ranging from \$220,000 to \$325,000 or from \$107.21 to \$132.54 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,107, consisting of a \$319 farmland assessment, which is based on farmland soil types and productivity indices. (See 35 ILCS 200/10-110 through 10-125), a \$20,280 outbuildings assessment, a \$17,254 land (homesite) assessment and a \$73,254 residential dwelling assessment. The homesite and residential dwelling assessments have a combined total of \$90,508, which reflects an estimated market value of \$275,184 or \$113.52 per square foot of living area, including homesite and dwelling, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from 1.03 to 4.83 miles from the subject. Board of review comparable #2 and appellant's comparable #5 are the same property. The comparables consist of 1.5-story or 2-story dwellings of wood siding or vinyl siding and brick exterior construction that were built from 1900 to 1996. The dwellings range in size from 1,362 to 2,520 square feet of living area and are situated on sites that range in size from 13,220 to 223,540 square feet of land area. The comparables have basements with two having finished area. Three comparables have central air conditioning, two comparables each have a fireplace and each comparable has a garage that ranges in size from 420 to 576 square feet of building area. Comparable #1 has a metal utility shed and a flat barn. The comparables sold from March 2018 to April 2019 for prices ranging from \$275,750 to \$330,000 or from \$130.95 to \$209.25 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 no reduction in the subject's assessment is warranted.

¹ The appellant did not disclose or challenge the farmland or outbuildings assessments.

The record contains eight comparable sales for the Board's consideration, with one comparable common to both parties. The Board finds neither parties' comparable are truly similar to the subject due to differences in location, land size, age, dwelling size and/or features. Nevertheless, the Board gives less weight to board of review comparable #1 which is a considerably older and smaller dwelling than the subject and to board of review comparable #4 which is located over 4.8 miles from the subject. The remaining comparables sold from March 2018 to August 2019 for prices ranging from \$220,000 to \$325,000 or from \$107.21 to \$134.91 per square foot of living area, including land. The subject's homesite and residential improvement assessment reflects an estimated market value of \$275,184 or \$113.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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

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

APPELLANT

Christopher Smith, 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