



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

APPELLANT: Chris Olson  
DOCKET NO.: 19-04861.001-R-1  
PARCEL NO.: 05-22-201-010

The parties of record before the Property Tax Appeal Board are Chris Olson, 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:** \$18,670  
**IMPR.:** \$65,646  
**TOTAL:** \$84,316

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 brick exterior construction with 2,070 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 504 square foot attached garage and a 576 square foot detached garage. The property has a 65,353 square foot site and is located in Ingleside, Grant 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 from .72 to 1.30 miles from the subject property. The comparables have sites that range in size from 6,900 to 43,560 square feet of land area. The comparables are improved with a two-story and two, one-story dwellings of frame exterior construction ranging in size from 1,054 to 1,806 square feet of living area. The dwellings were built from 1936 to 1987. Comparable #2 has an effective year of 1974. The

comparables have basements, one of which is a walk-out with finished area. Two comparables have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 294 to 702 square feet of building area. The properties sold from April 2018 to May 2019 for prices ranging from \$50,000 to \$229,900 or from \$47.44 to \$132.43 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 \$84,316. The subject's assessment reflects a market value of \$256,358 or \$123.84 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 located from .92 to 1.51 miles from the subject. The board of review comparable #1 is a duplicate of the appellant's comparable #3. The comparables have sites that range in size from 19,070 to 43,560 square feet of land area. The comparables are improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 976 to 1,784 square feet of living area. The dwellings were built from 1953 to 1987. Two comparables have walk-out full basements with one having a recreation room and three comparables have crawl space foundations. Four comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 352 to 702 square feet of building area. The properties sold from December 2018 to August 2019 for prices ranging from \$154,900 to \$262,000 or from \$132.43 to \$164.18 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 record contains seven suggested comparable properties for the Board's consideration, as one comparable was common to both parties. The Board finds none of comparables are truly similar to the subject. The Board finds the appellant's comparables differ from the subject in location, lot size, style, age, and/or dwelling size, whereas the board of review comparables differ from the subject in lot size, age, dwelling size and/or features. Nevertheless, the Board gave less weight to appellant's comparables #1 and #3 along with board of review comparables #1 through #4 due to their significantly smaller dwelling sizes or newer age when compared to the subject. The Board also gave less weight to appellant's comparable #2 which is a dissimilar two-story dwelling when compared to the subject's one-story dwelling.

The Board finds on this limited record the best evidence of market value is board of review comparable #5 as it is overall most similar to the subject in age and dwelling size. This comparable sold in December 2018 for a price \$262,000 or \$146.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,358 or \$123.84 per square foot of living area, including land, which is supported by the best comparable sale in this record. After considering adjustments to the best comparable sale for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of evidence that a reduction in the subject's assessment based on overvaluation 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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