



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

APPELLANT: Bracy & Levoda Walker  
DOCKET NO.: 19-08441.001-R-1  
PARCEL NO.: 07-09-203-003

The parties of record before the Property Tax Appeal Board are Bracy and Levoda Walker, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich, 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:** \$29,813  
**IMPR.:** \$136,156  
**TOTAL:** \$165,969

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a two-story dwelling of brick construction with 3,327 square feet of living area. The dwelling was built in 2005. Features of the home include a full basement with a 1,555 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 722 square feet of building area. The property has a 40,720 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with two-story dwellings of wood siding exterior construction ranging in size from 3,319 to 3,820 square feet of living area.

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<sup>1</sup> The appellants did not describe the subject as having any finished basement area. The board of review described the subject as having a 1,555 square foot recreation room which was also disclosed on the subject's property record card. The appellants did not refute this description in their rebuttal submission.

The homes were built from 2004 to 2007. Each comparable has a basement, one fireplace, central air conditioning, 2½ or 3½ bathrooms, and a garage ranging in size from 692 to 1,096 square feet of building area. The comparables are located in the same subdivision as the subject property with sites ranging in size from 40,023 to 43,242 square feet of land area. The sales occurred from April 2018 to December 2019 for prices ranging from \$422,500 to \$470,000 or from \$110.60 to \$138.69 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$140,637.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,969. The subject's assessment reflects a market value of \$504,618 or \$151.67 per square foot of living area, land included, when using the 2109 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 three comparable sales improved with two-story dwellings of wood siding exterior construction ranging in size from 3,166 to 3,574 square feet of living area. The homes were constructed in 2005 or 2006. Each property has a basement with two having recreation rooms containing 1,287 and 924 square feet, respectively. Each comparable has central air conditioning, one fireplace, and an attached garage ranging in size from 687 to 729 square feet of building area. The comparables have 2 to 4 full bathrooms with comparables #1 and #3 having an additional 1 or 2 half bathrooms. The comparables are located in the same subdivision as the subject property with sites ranging in size from 40,040 to 43,070 square feet of land area. These comparables sold in January and March 2019 for prices ranging from \$515,000 to \$540,000 or from \$151.09 to \$165.51 per square foot of living area, including land.

The appellants submitted rebuttal comments contending, in part, the best comparables support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 sales in the record support the subject's assessment.

The record contains nine sales submitted by parties to support their respective positions. The comparables are similar to the subject in location, land area, style, and age. The Board finds, however, only the subject property has a home with brick exterior construction, which is superior to the wood siding exterior construction of the comparables, suggesting each would require an upward adjustment to make them more equivalent to the subject property. Additionally, only two comparables, board of review comparables #1 and #2, have recreation rooms in their respective basements as does the subject property. The comparables with unfinished basements would most likely require an upward adjustment to make them more equivalent to the subject property. The Board gives less weight to appellants' #1, #3 and #6 due to differences from the

subject dwelling in size. The remaining comparables submitted by the parties' range in size from 3,166 to 3,574 square feet of living area and sold for prices ranging from \$435,000 to \$540,000 or from \$127.45 to \$165.61 per square foot of living area. The two comparables with finished basement area, like the subject property, sold for prices of \$524,000 and \$515,000 or for \$165.61 and \$156.06 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$504,618 or \$151.67 per square foot of living area, including land, and is well supported by board of review comparables #1 and #2, which are most similar to the subject in features. Based on this evidence and considering the necessary adjustment to the comparables to make them more equivalent to the subject property, 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: June 21, 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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APPELLANT

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COUNTY

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