



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

APPELLANT: Kenneth Hawkins
DOCKET NO.: 20-00089.001-R-1
PARCEL NO.: 04-04-303-014

The parties of record before the Property Tax Appeal Board are Kenneth Hawkins, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$8,564
IMPR.: \$70,482
TOTAL: \$79,046

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 2020 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 composed of a 15,300 square foot site improved with a two-story dwelling of wood siding exterior construction containing 2,523 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 660 square feet of building area. The property is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of wood siding or vinyl siding exterior construction that range in size from 2,381 to 2,787 square feet of living area. The homes were built from 1991 to 2006. The appellant provided a copy of the Multiple Listing Service listing associated with comparable #5 indicating the home was rehabbed in 2019. Each comparable has an unfinished basement, central air conditioning and an

attached garage ranging in size from 440 to 912 square feet of building area. Four of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject with sites ranging in size from 12,750 to 32,030 square feet of land area. The comparables are located from .09 to 1.44 miles from the subject property. The sales occurred from April 2019 to March 2020 for prices ranging from \$208,000 to \$245,000 or from \$79.10 to \$88.05 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$73,159.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,046. The subject's assessment reflects a market value of \$237,447 or \$94.11 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 or two-story dwellings of wood siding exterior construction ranging in size from 2,186 to 2,634 square feet of living area. The homes were built from 1991 to 2008. Each property has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 356 to 801 square feet of building area. These properties have the same assessment neighborhood code as the subject with sites ranging in size from 8,600 to 16,700 square feet of land area. The comparables are located from approximately .12 to .48 of one mile from the subject. The sales occurred from April 2019 to October 2020 for prices ranging from \$244,000 to \$290,000 or from \$108.69 to \$124.89 per foot of living area, including land.

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 comparable sales in the record support the subject's assessment, therefore, and a reduction in the subject's assessment is not warranted.

The record contains ten comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 due to its more distant location from the subject property and larger site in relation to the subject property. The Board gives less weight to appellant's comparable #4 due to its distant location from the subject property. The Board gives less weight to board of review comparables #3 and #4 as each property is improved with a dwelling that is approximately 13% smaller than the subject property. The Board gives less weight to board of review comparable #5 due to its differing style in relation to the subject property. The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #5 as well as board of review comparable sales #1 and #2. These comparables are improved with dwellings that range in size from 2,381 to 2,718 square feet of living area and were built from 1991 to 2006. Appellant's comparable #1 would require an upward adjustment as the property lacks a fireplace, a feature of the subject property.

Appellant's comparable #5 may require a downward adjustment as this property was rehabilitated in 2019 before it sold in 2020. These most similar comparables sold for prices ranging from \$208,000 to \$290,000 or from \$79.10 to \$114.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$237,447 or \$94.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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:

July 19, 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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