



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

APPELLANT: Matthew Masse
DOCKET NO.: 20-00491.001-R-1
PARCEL NO.: 02-20-102-017

The parties of record before the Property Tax Appeal Board are Matthew Masse, 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: \$23,382
IMPR.: \$115,148
TOTAL: \$138,530

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 consists of a two-story dwelling of wood siding exterior construction with 3,472 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, one fireplace, an inground swimming pool and a 1,100 square foot garage.¹ The property has an approximately 44,815 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .29 to 1.21 miles from the subject. The comparables have sites ranging in size from 28,314 to 56,706 square feet of

¹ The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review which indicates the subject has an inground swimming pool that was not reported by the appellant.

land area and are improved with two-story dwellings of wood frame exterior construction that were built from 1987 to 2003. The dwellings range in size from 2,882 to 3,552 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 575 to 996 square feet of building area. The comparables sold from February 2019 to June 2020 for prices ranging from \$279,000 to \$375,000 or from \$93.75 to \$122.83 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 \$138,530. The subject's assessment reflects a market value of \$416,131 or \$119.85 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 located from .29 to 1.21 miles from the subject. Board of review comparables #1, #4 and #5 are duplicate sales of appellant's comparables #4, #2 and #3, respectively. The comparables have sites ranging in size from 28,310 to 48,900 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1992 to 2003. The dwellings range in size from 2,678 to 3,552 square feet of living area and have basements, four of which are finished with a recreation room.² Other features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 936 square feet of building area. The comparables sold from May 2019 to June 2020 for prices ranging from \$320,000 to \$375,000 from \$105.57 to \$132.45 per square foot of living area, including land.

The board of review also submitted a memo from the assessor that noted appellant's comparable #1 is a log cabin without a basement, appellant's comparables #2 and #3 are located within the village on city water and sewer and have approximately half acre lots, and appellant's comparable #4 is in the subject neighborhood. The assessor's comparables #1 and #2 are the only two sales in the subject neighborhood since January 1, 2020 and comparable sale #3 is in a similar neighborhood on acre lots with well and septic.

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.

² The board of review's evidence indicates that two of the parties' common comparables have basements that are finished with a recreation room which was not reported by the appellant.

The record contains six suggested comparable sales for the Board's consideration as three sales were common to both parties. The Board gives less weight to appellant's comparable #1 which is less similar in age and to board of review comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject and the remaining comparables in the record.

The Board finds the best evidence of market value to be the parties' three common comparables. These comparables are more similar to the subject in design, age, dwelling size, and some features. However, two comparables each have a recreation room in the basement unlike the subject suggesting downward adjustments to make them more equivalent to the subject. In addition, two comparables have smaller dwelling sizes and all comparables have a smaller garage and lack an inground swimming pool when compared to the subject suggesting upward adjustments to make them more equivalent to the subject. These comparables sold in May 2019 and June 2020 for prices ranging from \$345,000 to 375,000 or from \$105.57 to \$122.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,131 or \$119.85 per square foot of living area, including land, which is within the range established by the comparable sales in the record on a price per square foot basis but higher on an overall market value basis. The Board finds the higher overall market value appears to be justified when considering subject's larger garage and inground swimming pool. Therefore, based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported 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:

August 23, 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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