



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

APPELLANT: Michael Cline  
DOCKET NO.: 20-00509.001-R-1  
PARCEL NO.: 01-25-312-001

The parties of record before the Property Tax Appeal Board are Michael Cline, 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:** \$59,136  
**IMPR.:** \$278,650  
**TOTAL:** \$337,786

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 one-story dwelling of wood siding exterior construction with 2,719 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 1,002 square foot garage. The property has an approximately 3.62 acre or 157,690 square foot lakefront 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 .90 to 5.95 miles from the subject. The comparables have sites ranging in size from 13,774 to 376,502 square feet of land area and are improved with one-story dwellings of wood frame exterior construction that were built from 1952 to 1979 with effective years built ranging from 1976 to 2002. The dwellings range in size from 2,204 to 2,546 square feet of living area. Each comparable has a

basement and a fireplace. Three comparables have central air conditioning and three comparables each have a garage ranging in size from 588 to 1,192 square feet of building area. The comparables sold from March 2019 to June 2020 for prices ranging from \$290,000 to \$890,000 or from \$122.16 to \$349.57 per square foot of living area, including land. The appellant asserted there were no sales in the subject's waterfront neighborhood. 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 \$337,786. The subject's assessment reflects a market value of \$1,014,677 or \$373.18 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 response to the appeal, the board of review submitted the assessor's summary sheet and the Multiple Listing Service (MLS) sheet that disclosed the subject was purchased in October 2018 for \$1,100,000 under MLS #09933826. The assessor critiqued the appellant's comparables noting their year built and comparable #4 is not a lake front property which contains two parcels totaling 35 acres.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .99 to 1.58 miles from the subject. The comparables have lakefront sites ranging in size from 9,600 to 22,650 square feet of land area and are improved with one-story or two-story dwellings of wood siding exterior construction that were built from 2003 to 2014. The dwellings range in size from 1,792 to 2,492 square feet of living area. The comparables have basements, three of which are walkout designs and are finished with a recreation room. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 436 to 1,120 square feet of building area. The comparables sold from May 2019 to February 2020 for prices ranging from \$580,000 to \$810,000 or from \$291.85 to \$350.45 per square foot of living area, including land. Based on this evidence the board of requested no change in 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 parties submitted eight suggested comparable sales for the Board's consideration. The Board finds neither party presented comparables that are truly similar to the subject due to differences in location, land size, style, age, dwelling size and/or features when compared to the subject. Nevertheless, the Board gives less weight to the appellant's comparables which are considerably older dwellings when compared to the subject.

Notwithstanding the differences in style or dwelling size, the Board finds the best evidence of market value to be the board of review comparables which are lakefront properties that are more similar in age when compared to the subject. The Board further finds upward adjustments would have to be considered to each comparable for the subject's larger lakefront site, newer year built, larger dwelling size, and superior features. Nevertheless, the Board finds these comparables sold from May 2019 to February 2020 for prices ranging from \$580,000 to \$810,000 or from \$291.85 to \$350.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,014,677 or \$373.18 per square foot of living area, including land, which is above the range established by the best comparable sales in the record but justified considering the subject's larger lakefront site, newer year built, larger dwelling size, and superior features. Furthermore, the Board finds the subject's October 2018 sale price of \$1,100,000 supports the subject's current assessment. Therefore, based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: September 20, 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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