



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

APPELLANT: James Cowen  
DOCKET NO.: 20-00600.001-R-1  
PARCEL NO.: 06-03-101-003

The parties of record before the Property Tax Appeal Board are James Cowen, 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:** \$12,817  
**IMPR.:** \$61,913  
**TOTAL:** \$74,730

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 1,853 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, and a garage containing 588 square feet of building area. The property has an approximately 8,710 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales. The appellant also submitted Multiple Listing Service sheets for two of the comparables. The comparables are located in the same neighborhood code as the subject property and were built from 1996 to 2002. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,824 to 2,192 square feet of living area. Each dwelling has central air conditioning and a

garage with either 483 or 516 square feet of building area. Each dwelling has a basement, one of which has finished area. Seven of the comparables each have one or two fireplaces. The parcels range in size from 7,841 to 10,454 square feet of land area. The comparables sold from February 2109 to May 2020 for prices ranging from \$215,000 to \$236,000 or from \$106.23 to \$123.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$67,937.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,730. The subject's assessment reflects a market value of \$224,482 or \$121.15 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 four comparable sales. Board of review comparable #4 is the same as appellant comparable #6. The comparables are located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,852 to 2,076 square feet of living area. The dwellings were built from 1998 to 2002. Each dwelling has central air conditioning, a fireplace, and a garage with either 483 or 516 square feet of building area. Each comparable has a basement, two of which have finished area. The parcels range in size from 7,840 to 11,760 square feet of land area. The comparables sold from February 2019 to October 2020 for prices ranging from \$230,000 to \$265,000 or from \$113.64 to \$143.09 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 parties submitted a total of eleven comparable sales, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #6/board of review comparable #4 along with board of review comparable #3 due to their finished basement area which is not a feature of the subject.

The Board finds the best evidence of market value to be the remaining comparable sales. These most similar comparables sold for prices ranging from \$215,000 to \$265,000 or from \$106.23 to \$143.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,482 or \$121.15 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, and after considering adjustments to the best comparables for differences, the Board finds 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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COUNTY

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