



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

APPELLANT: Bryar Saunders  
DOCKET NO.: 20-00622.001-R-1  
PARCEL NO.: 06-09-208-010

The parties of record before the Property Tax Appeal Board are Bryar Saunders, 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:** \$6,247  
**IMPR.:** \$47,081  
**TOTAL:** \$53,328

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 1,066 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement finished with a recreation room, central air conditioning and a 528 square foot garage.<sup>1</sup> The property has a 10,960 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 five comparable sales with the same assessment neighborhood code as the subject and located from .35 of a mile to 2.42 miles from the subject property. The comparables have sites that range in size from 6,808 to 16,200 square feet of land

---

<sup>1</sup> The subject's property record card provided by the board of review revealed the subject dwelling has a basement finished with an 800 square foot recreation room, which was not reported by the appellant.

area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 864 to 1,272 square feet of living area. The dwellings were built from 1932 to 1972 with comparable #4 having a reported effective age of 1962. Each comparable has a basement and central air conditioning. Two comparables each have one fireplace. Comparable #4 has a 576 square foot garage. The comparables sold from April 2019 to July 2020 for prices ranging from \$88,000 to \$175,000 or from \$101.85 to \$151.52 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$50,808, which would reflect a market value of \$152,439 or \$143.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,328. The subject's assessment reflects a market value of \$160,192 or \$150.27 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 with the same assessment neighborhood code as the subject and located from .24 of a mile to 1.43 miles from the subject property. Board of review comparables #2 and #4 are the same properties as the appellant's comparables #5 and #4, respectively. The comparables have sites that range in size from 7,500 to 16,200 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,040 to 1,272 square feet of living area. The dwellings were built from 1946 to 1981 with comparable #4 having a reported effective age of 1962. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, two comparables each have one fireplace and three comparables each have a garage with either 352 or 576 square feet of building area. The comparables sold from September 2017 to November 2019 for prices ranging from \$137,000 to \$175,000 or from \$131.73 to \$151.52 per square foot of living area, including land.

The board of review argued that the appellant's comparable sale #1 is 46 years older than the subject dwelling and that the appellant's comparable sales #2, #3 and #4 are 18% to 21% larger than the subject dwelling.

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 record contains a total of seven suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3 and #4/board of review comparable #4 due to their dissimilar dwelling sizes and older ages when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #3 as its 2017 sale date occurred less proximate in time to the assessment date at issue and is less likely to be reflective of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellant's comparable #5/board of review comparable #2 and board of review comparable #1. These two comparables sold proximate in time to the January 1, 2020 assessment date and are overall more similar to the subject in dwelling size, design and age. However, the Board finds the appellant's comparable #5/board of review comparable #2 lacks a basement recreation room and a garage, both features of the subject, suggesting upward adjustments would be required to make this comparable more equivalent to the subject. The comparables sold in June and November 2019 for prices of \$157,000 and \$160,000 or \$149.52 and \$151.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,192 or \$150.27 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bryar Saunders, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085