



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

APPELLANT: Travis Williams  
DOCKET NO.: 20-00624.001-R-1  
PARCEL NO.: 06-10-121-009

The parties of record before the Property Tax Appeal Board are Travis Williams, 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:** \$3,356  
**IMPR.:** \$63,304  
**TOTAL:** \$66,660

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 bi-level/raised ranch style dwelling of wood siding exterior construction with 1,164 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1989 and has a reported effective age of 1991. Features of the home include a finished lower level, central air conditioning, three full baths and two garages totaling 928 square feet of building area. The property has a 16,200 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

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<sup>1</sup> The board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which contained a schematic diagram and dimensions of the improvements, indicating the subject dwelling is a bi-level design with a finished lower level and the dwelling has two separate attached garages with 448 and 480 square feet of building area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject and located from .34 of a mile to 2.93 miles from the subject property. The comparables have sites that range in size from 8,102 to 28,144 square feet of land area. The appellant reported in the grid analysis that the comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,104 to 1,264 square feet of above ground living area. The dwellings were built from 1979 to 1988. Two comparables have partial basements. Each comparable has central air conditioning, one or two full baths and a garage ranging in size from 440 to 567 square feet of building area. Comparable #3 also has one half bath. The comparables sold from February to November 2019 for prices ranging from \$162,000 to \$205,000 or from \$146.74 to \$170.96 per square foot of above ground living area, including land. The appellant asserted that according to the Multiple Listing Service (MLS) listing sheet attached, the appellant's comparable sale #1 included three parcel numbers.<sup>2</sup>

Based on this evidence, the appellant requested the subject's assessment be reduced to \$62,462, which would reflect a market value of \$187,405 or \$161.00 per square foot of above ground 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 \$66,660. The subject's assessment reflects a market value of \$200,240 or \$172.03 per square foot of above ground 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 three comparable sales with the same assessment neighborhood code as the subject and located from .34 of a mile to 1.37 miles from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 8,100 to 28,140 square feet of land area. The comparables are improved with a one-story dwelling and two, bi-level style dwellings of wood siding exterior construction ranging in size from 924 to 1,164 square feet of above ground living area. The dwellings were built in 1979 or 1987. One comparable has an unfinished partial basement and two comparables each have a finished lower level. Two comparables have central air conditioning and one comparable has a fireplace. Each comparable has either one or two full baths and a garage ranging in size from 440 to 780 square feet of building area. The board of review reported the comparables sold from January 2019 to September 2020 for prices ranging from \$173,000 to \$203,000 or from \$170.96 to \$207.99 per square foot of above ground living area, including land.<sup>3</sup>

The board of review argued that the appellant's comparable sale #3 is located approximately 3 miles from the subject.

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<sup>2</sup> The MLS listing sheet for the appellant's comparable #1 identifies the property as property index number (PIN) 06-10-103-026-0000 that sold on February 8, 2019 for a price of \$199,000. The listing also reported this property has a site size of 149' x 202' or approximately 30,098 square feet of land area that is improved with a bi-level dwelling with two full baths and a finished lower level, which was rehabbed in 2018.

<sup>3</sup> The board of review reported that its comparable #2/appellant's comparable #1 has a sale date of January 2019, while the appellant reported the comparable has a sale date of February 2018.

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 six suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparable #1 due to their dissimilar designs and lack of a finished lower level when compared to the subject. Furthermore, the appellant's comparable #2 is located approximately 3 miles away from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review comparable #2 and board of review comparable #3. These two comparables are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds these comparable dwellings have a fewer number of full baths when compared to the subject and neither comparable has a second garage like the subject, suggesting upward adjustments would be required for these features to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in February 2019 and March 2020 for prices of \$173,000 and \$199,000 or \$170.96 and \$187.23 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$200,240 or \$172.03 per square foot of above ground living area, including land, which is bracketed by the two best comparable sales in the record on a price per square foot basis but slightly above the comparables in overall market value. The subject's higher overall market value appears to be justified given its superior number of full baths and its additional second garage. 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: 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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