



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

APPELLANT: Gordon Hammond
DOCKET NO.: 20-00750.001-R-1
PARCEL NO.: 04-03-300-075

The parties of record before the Property Tax Appeal Board are Gordon Hammond, 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: \$13,090
IMPR.: \$67,130
TOTAL: \$80,220

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 1-story dwelling of wood siding exterior construction¹ with 1,792 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full basement, central air conditioning, a fireplace, and a 624 square foot garage. The property has an approximately 48,000 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 0.13 of a mile to 1.51 miles from the subject property. The parcels range in size from 10,559 to 21,240 square feet of land area and are improved with 1-story home ranging in size from 1,470 to 1,836 square feet of

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

living area. The dwellings were built from 1974 to 1996. Each home has a basement, central air conditioning, and a garage ranging in size from 484 to 576 square feet of building area. Three homes each have a fireplace. The comparables sold from January 2019 to June 2020 for prices ranging from \$160,000 to \$235,000 or from \$90.75 to \$153.06 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$76,451 which would reflect a market value of \$229,376 or \$128.00 per square foot of living area, including land, when applying 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 \$80,220. The subject's assessment reflects a market value of \$240,973 or \$134.47 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 where comparables #1 and #2 are the same properties as the appellant's comparables #4 and #5 described above. The other three comparables are located from 0.10 to 0.79 of a mile from the subject property. These parcels range in size from 7,980 to 15,960 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 1,450 to 1,752 square feet of living area. The three dwellings were built from 1975 to 2004. Each of these three homes has a basement, central air conditioning, a fireplace, and one or two garages ranging in size from 552 to 744 square feet of building area. These comparables sold from August 2019 to November 2020 for prices ranging from \$223,000 to \$277,500 or from \$151.70 to \$158.39 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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 nine comparable sales, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the appellant's comparable #5/board of review's comparable #2 which are located more than one mile from the subject property. The Board gives less weight to the appellant's comparable #6 and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, the appellant's comparable #4/board of review's comparable #1, and the board of review's comparable #5, which are similar to the subject in dwelling size, age, location, and most features, although these properties all have much smaller lots than the subject. These most similar

comparables sold from January 2019 to July 2020 for prices ranging from \$160,000 to \$277,500 or from \$90.75 to \$158.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,973 or \$134.47 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 appropriate adjustments to the best comparables for differences from the subject, such as lot size, 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

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

APPELLANT

Gordon Hammond, 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