



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

APPELLANT: Bracy & Levoda Walker  
DOCKET NO.: 20-02362.001-R-1  
PARCEL NO.: 07-09-203-003

The parties of record before the Property Tax Appeal Board are Bracy & Levoda Walker, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$30,704  
**IMPR.:** \$140,227  
**TOTAL:** \$170,931

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 3,327 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 722 square foot garage. The property has an approximately 40,720 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.26 of a mile from the subject property. The comparables have sites that range in size from 40,023 to 41,227 square

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<sup>1</sup> The appellants did not describe the subject as having any finished basement area. The board of review described the subject as having a 1,555 square foot recreation room which was reported in the subject's property record card and not refuted by the appellants in their rebuttal submission.

feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,319 to 3,820 square feet of living area. The dwellings were built in 2005 or 2006. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 705 to 722 square feet of building area. The properties sold from June 2019 to September 2020 for prices ranging from \$390,000 to \$460,000 or from \$110.60 to \$138.60 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$129,549 which reflects a market value of \$388,686 or \$116.83 per square foot of living area, land included, 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 \$170,931. The subject's assessment reflects a market value of \$513,460 or \$154.33 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 located within 0.35 of a mile from the subject property. The comparables have sites that range in size from 40,040 to 43,070 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,166 to 4,041 square feet of living area. The homes were built in 2005 or 2006. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 687 to 729 square feet of building area. The properties sold from July 2018 to March 2019 for prices ranging from \$515,000 to \$540,000 or from \$132.39 to \$165.51 per square foot of living area, land included.

The board of review also submitted a Listing & Property History Report for the appellants' comparable #1 which depict the property had been originally listed with a price of \$475,000 and was on the market for a total of 511 days. This property ultimately sold for \$390,000 or approximately 18% below its initial listing price. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney critiqued the board of review's comparables indicating acceptance of comparables #1 through #3 and arguing comparable #4 not a good comparable sale due to its dwelling size and sale date. Counsel concluded the best comparables in the record support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellants' comparable #1 which, based on its 511 days on market, raises an undisclosed issue with respect to the condition of this property. The Board gives less weight to the appellants' comparables #3 and #4 along with board of review comparable #4 which are less similar to the subject in dwelling size and/or sold less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #3 and board of review comparables #1, #2 and #3 which are more similar to the subject in location, age, design, dwelling size and other features. However, only board of review comparables #1 and #2 feature finished basement area, like the subject, and sold for \$524,000 and \$515,000 or \$165.51 and \$156.06, respectively. The five best comparables sold from January to September 2019 for prices ranging from \$435,000 to \$540,000 or from \$127.45 to \$165.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$513,460 or \$154.33 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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: October 18, 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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APPELLANT

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COUNTY

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