



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

APPELLANT: James Williams  
DOCKET NO.: 20-04224.001-R-1  
PARCEL NO.: 12-29-401-043

The parties of record before the Property Tax Appeal Board are James 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:** \$380,942  
**IMPR.:** \$243,195  
**TOTAL:** \$624,137

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 part 1-story and part 2-story dwelling of brick exterior construction with 4,235 square feet of living area.<sup>1</sup> The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an inground swimming pool, and a 696 square foot garage. The property has a 119,398 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .20 to 1.69 miles from the subject property. The comparables have sites ranging in size from 66,647 to 141,753 square feet of land area and are improved with 1-story or 1.5-story dwellings ranging in size from 4,624

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review.

to 5,964 square feet of living area. The dwellings were constructed from 1962 to 1993 with comparables #1 and #3 having effective years built of 1980 and 1970, respectively. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 552 to 1,408 square feet of building area. The comparables sold from July 2019 to March 2020 for prices ranging from \$975,000 to \$2,025,000 or from \$210.86 to \$377.43 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$624,137. The subject's assessment reflects a market value of \$1,874,848 or \$442.70 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 three comparable sales located from .18 to 1.40 miles from the subject. Board of review comparables #1 and #3 are the same as appellant's comparables #2 and #1, respectively. These properties have sites ranging in size from 40,950 to 141,750 square feet of land area and are improved with 1-story<sup>2</sup> or 1.5-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,268 to 5,964 square feet of living area and were built from 1968 to 1993 with comparable #3 having an effective year built of 1980. Each comparable has a basement, one of which is finished with a recreation room, central air conditioning, two or five fireplaces and a garage with 888 or 1,040 square feet of building area. In addition, comparable #1 has a 520 square foot garage and comparable #2 has a 264 square foot garage. Comparable #3 also has an inground swimming pool. The comparables sold from July 2019 to July 2020 for prices ranging from \$1,880,000 to \$2,025,000 or from \$339.54 to \$456.89 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains four comparable sales for the Board's consideration as two comparables were common to both parties. The Board gives less weight to the appellant's comparable #1/board of review comparable #3 and appellant's comparable #3 due to differences from the subject dwelling in size and/or age.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which includes the remaining common comparable. These two comparables are more similar to

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<sup>2</sup> The Board finds board of review comparable #2 has a ground floor area of 1,965 square feet with above ground area of 4,268 square feet, suggesting this is a part two-story dwelling.

the subject dwelling in age and size with varying degrees of similarity in features. These comparables sold in July 2019 and July 2020 for prices of \$1,880,000 and \$1,950,000 or for \$377.43 and \$456.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,874,848 or \$442.70 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on price per square foot and falls slightly below on overall market value. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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.



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Chairman



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Member



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Member



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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: February 21, 2023



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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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Lake County Courthouse  
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