



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

APPELLANT: John & Eileen Henderson  
DOCKET NO.: 20-04621.001-R-1  
PARCEL NO.: 07-32-401-041

The parties of record before the Property Tax Appeal Board are John & Eileen Henderson, the appellants, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$25,089  
**IMPR.:** \$139,642  
**TOTAL:** \$164,731

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 1.5-story dwelling of wood siding exterior construction with 2,627 square feet of living area. The dwelling was constructed in 2004. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 552 square foot garage. The property has an 11,980 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 with the same assessment neighborhood code as the subject and located within .38 of a mile from the subject property. The comparables have sites that range in size from 10,500 to 14,590 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,239 to 2,992 square feet of living area. The

dwellings were built from 1994 to 2002. The appellants reported that each comparable has a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 600 square feet of building area. The comparables sold from February 2019 to July 2020 for prices ranging from \$402,500 to \$475,000 or from \$146.22 to \$205.45 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$149,369, which would reflect a market value of \$448,152 or \$170.59 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 \$164,731. The subject's assessment reflects a market value of \$494,836 or \$188.37 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 two grid analyses with nine comparable sales,<sup>1</sup> where comparables #6, #7 and #8 are the same properties as the appellant's comparables #3, #5 and #2, respectively. The comparables are located within .48 of a mile from the subject property and each has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,010 to 16,210 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,169 to 2,992 square feet of living area. The dwellings were built from 1994 to 2015. The board of review reported that each comparable has basement, six of which have finished area and two of which are walk-outs. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 493 to 600 square feet of building area. The comparables sold from May 2019 to November 2020 for prices ranging from \$437,500 to \$652,000 or from \$146.22 to \$293.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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 record contains 11 suggested comparable sales for the Board's consideration, as three sales were common to the parties. The Board has given less weight to the appellants' comparables #2 and #4, as well as board of review comparables #1, #2, #3, #4, #5, #8 and #9 due to their less similar 1-story designs when compared to the subject's 1.5-story design.

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<sup>1</sup> The Board has renumbered the board of review's second set of four comparables as #6 through #9, for ease of read.

The Board finds the best evidence of market value to be the appellants' comparables #1, #3 and #5, along with board of review comparables #6 and #7, which includes two common sales. The Board finds these three comparables are improved with 1.5-story dwellings like the subject and are relatively similar to the subject in location and dwelling size. However, the Board finds each dwelling is older in age with less basement finish, if any, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from February 2019 to July 2020 for prices ranging from \$402,500 to \$475,000 or from \$146.22 to \$163.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$494,836 or \$188.37 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record, but appears to be justified given its newer dwelling age and its larger finished basement area. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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.

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Chairman



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Member



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Member



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Member



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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: March 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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