



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

APPELLANT: James Womack  
DOCKET NO.: 20-04744.001-R-1  
PARCEL NO.: 14-28-404-038

The parties of record before the Property Tax Appeal Board are James Womack, 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:** \$36,633  
**IMPR.:** \$156,398  
**TOTAL:** \$193,031

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 brick and frame exterior construction with 3,861 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished lookout style basement, central air conditioning, two fireplaces, and a 616 square foot garage. The property has an approximately 44,637 square foot site and is located in Kildeer, Ela 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 with varying degrees of similarity to the subject in location, design, age, dwelling size and features. The properties sold from April 2018 to April 2020 for prices ranging from \$575,000 to \$651,500 or from \$158.88 to \$164.17 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Board finds that in the Residential Appeal petition the appellant's mailing address is the same as the property address on appeal.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-04420 where the appellant was the same. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$191,347 based on an agreement between the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,031 which reflects an estimated market value of \$579,847 or \$150.18 per square foot of living area, land included. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0088 was applied by county assessment officials. The board of review also enclosed a copy of PTAB's final administrative decision for Docket Number 19-04420 which reduced the subject's total assessment for tax year 2019 to \$191,347 and noted that the 2019 total assessment after applying the 2020 equalization factor of 1.0088 equaled the subject's 2020 total assessment of \$193,031. Based on this evidence, the board of review requested the subject's assessment to 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, based upon judicial notice from the 2019 tax year appeal, that the subject property is an owner-occupied residence<sup>1</sup> that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-04420. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$191,347 based on an agreement between the parties. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

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<sup>1</sup> The appellant's mailing address is the same as the property's physical address.

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-04420 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$191,347. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and an equalization factor of 1.0088 was applied in Ela Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$191,347. After applying the 2020 equalization factor of 1.0088 to the Board's 2019 decision of \$191,347, the total 2020 assessment of the subject property is \$193,031. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted

Alternatively, on the appellant's overvaluation argument, the Board finds the subject's assessment of \$193,031 reflects a market value of approximately \$579,151 or \$150.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The appellant's three comparable sales present varying degrees of similarity to the subject property and present sale prices on a per square foot basis that are higher than the subject's estimated market value with the equalization factor applied for 2020. Therefore, the Board finds the market value evidence does not support a reduction in the subject's assessment.

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:

April 18, 2023



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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