



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

APPELLANT: Roger Carpenter  
DOCKET NO.: 20-04887.001-R-1  
PARCEL NO.: 07-02-102-023

The parties of record before the Property Tax Appeal Board are Roger Carpenter, 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:** \$10,283  
**IMPR.:** \$61,377  
**TOTAL:** \$71,660

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 bi-level dwelling of wood siding exterior construction with 1,298 square feet of above grade living area. The dwelling was constructed in 1987. Features of the home include a lower level with finished area, central air conditioning and a 440 square foot 2-car garage. The property has an approximately 8,160 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$210,000 as of April 10, 2020. The appraisal was prepared by Thomas F. Rush, a certified residential real estate appraiser who prepared the report in support of a mortgage refinancing transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three closed comparable sales and one active listing located within 0.25 of a mile from the subject property. The comparables have sites that range in size from 7,200 to 9,640 square feet of land area and are improved with either a split-level or a two-story dwelling that range in size from 1,130 to 2,175 square feet of above grade living area. The homes range in age from 24 to 38 years old. Each comparable has either a lower level or a basement with two having finished area. Each dwelling has central air conditioning and a 2-car garage. One comparable has a fireplace. Three comparables sold in January and April 2020 for prices ranging from \$194,000 to \$232,000 or from \$106.67 to \$186.73 per square foot of living area, land included. Comparable #4, the active listing, had a list price of \$238,900 or \$182.37 per square foot of living area, land included.

After adjusting comparables #1, #3 and #4 for sale or financing concessions and/or listing status, the appraiser adjusted the comparables for differences with the subject in room count, dwelling size, finished lower level/basement area and fireplaces, arriving at adjusted sale prices for the comparables ranging from \$201,080 to \$224,455 and an opinion of market value for the subject of \$210,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,660. The subject's assessment reflects a market value of \$215,260 or \$165.84 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 comparables located within 0.22 of a mile from the subject property. Board of review comparable #1 is the closed sale of the active appraisal comparable #4 and board of review comparable #3 is the same property as the appraisal comparable #2. The comparables have sites that range in size from 8,270 to 11,610 square feet of land area and are improved with a bi-level or a tri-level dwelling of wood siding exterior construction that range in size from 1,130 to 1,388 square feet of living area. The homes were built from 1979 to 1987. Each comparable has a lower level with finished area, central air conditioning and either a 440 or 512 square foot garage. Two comparables each have one fireplace. The comparables sold from December 2019 to August 2020 for prices ranging from \$211,000 to \$228,000 or from \$159.40 to \$186.73 per square foot of living area, land included. Based on this evidence, the board of review requested 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration, where two board of review comparables were also included in the appraisal. The Board finds that three of the four appraisal comparables are less similar to the subject property; appraisal comparable #1 lacks a finished lower level; appraisal comparable #3 is dissimilar in design, dwelling size and also lacks a finished basement while appraisal comparable #4 is an active listing rather than a closed sale. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw comparables contained in the appraisal report.

The Board gives less weight to the appraisal comparables #1, #3 and #4 which differ from the subject in design, dwelling size, finished basement/lower level and/or reflect an active listing.

The Board finds the best evidence of market value to be appraisal comparable #2 along with the board of review comparables, including one common sale and where board of review comparable #1 is the closed sale of the active appraisal comparable #4. These best comparables are similar to the subject in location, age, design, dwelling size and other features. The properties sold from December 2019 to August 2020 for prices ranging from \$211,000 to \$228,000 or from \$159.40 to \$186.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$215,260 or \$165.84 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences with 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.

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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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