



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

APPELLANT: Lawrence McShane  
DOCKET NO.: 20-04942.001-R-1  
PARCEL NO.: 08-16-203-010

The parties of record before the Property Tax Appeal Board are Lawrence McShane, 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:** \$7,568  
**IMPR.:** \$63,019  
**TOTAL:** \$70,587

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 2-story dwelling of wood siding exterior construction with 3,282 square feet of living area. The dwelling was built in 1915. Features of the home include an unfinished basement, one fireplace, and a 480 square foot garage. The property has an approximately 7,200 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within 0.58 of a mile from the subject. The comparables have sites that range in size from 4,474 to 8,002 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,560 to 3,432 square feet of living area. The dwellings were built from 1928 to 1964. Each comparable is reported to have an unfinished basement. One comparable

has central air conditioning. Two comparables each have one fireplace. Three comparables each have a 340 to 475 square foot garage. The properties sold from January 2019 to March 2020 for prices ranging from \$116,000 to \$150,000 or from \$33.80 to \$55.47 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,587 reflecting a market value of \$212,037 or \$64.61 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 the subject's assessment, the board of review submitted information on five comparable sales located within 0.53 of a mile from the subject property. Board of review comparable #4 is the same property as appellant comparable #1, which was previously described. The four unique comparables have sites that range in size from 5,370 to 8,950 square feet of land area. These comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 2,560 to 2,944 square feet of living area. The dwellings were built from 1920 to 1935. Each comparable has an unfinished basement. One comparable has central air conditioning. Two comparables each have one or two fireplaces. Three comparables each have a 360 to 468 square foot garage. The properties sold from December 2018 to December 2020 for prices ranging from \$146,000 to \$212,000 or from \$56.92 to \$77.73 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains eight comparable sales for the Board's consideration, which includes the parties' one common comparables. The Board gives less weight to appellant comparables #2 and #3 which differ from the subject in dwelling size, age, has central air conditioning which the subject lacks, and/or lacks a garage which is a feature of the subject. The Board gives less weight to board of review comparables #2, #3, and #5 which differ from the subject in dwelling size, age, has central air conditioning which the subject lacks, and/or lacks a garage which is a feature of the subject.

The Board finds the best evidence of market value to be appellant comparables #1 and #4 as well as board of review comparable #1 which are overall more similar to the subject in location, design, age, dwelling size, and most amenities. These properties sold from January 2019 to March 2020 for prices ranging from \$119,000 to \$212,000 or from \$39.27 to \$72.01 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$212,037 or \$64.61 per square foot of living area, land included, which falls slightly above the range of the best comparable sales in the record on an overall basis but within the range on a per

square foot basis. Based on the record and after considering adjustments to the best comparables for differences such as dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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.



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lawrence McShane, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085