



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

APPELLANT: Paul Meyers  
DOCKET NO.: 20-04966.001-R-1  
PARCEL NO.: 07-26-109-033

The parties of record before the Property Tax Appeal Board are Paul Meyers, 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:** \$18,864  
**IMPR.:** \$111,869  
**TOTAL:** \$130,733

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 2,530 square feet of living area. The dwelling was built in 1993. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, one fireplace, and a 520 square foot garage. The property has an approximately 11,353 square foot site and is located in Gurnee, Warren 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 with the same assessment neighborhood code and with three reported to be located within 0.41 of a mile from the subject. The comparables have sites that range in size from 10,498 to 11,731 square feet of land area.

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<sup>1</sup> The best description of the subject's basement was found in the property record card presented by the board of review, which was not refuted by the appellant.

The comparables are improved with 2-story dwellings ranging in size from 2,038 to 2,506 square feet of living area. The dwellings were built from 1988 to 1991. Each comparable has a basement with one having finished area<sup>2</sup>, central air conditioning, one fireplace, and a 462 to 792 square foot garage. The properties sold from June 2019 to May 2020 for prices ranging from \$304,500 to \$381,000 or from \$131.65 to \$160.02 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 \$130,733 which reflects a market value of \$392,710 or \$155.22 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 five comparable sales with the same assessment neighborhood code as the subject property and located within 0.30 of a mile from the subject. The comparables have sites that range in size from 9,130 to 14,650 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,306 to 2,466 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace, and a 504 to 940 square foot garage. The properties sold from May 2019 to August 2020 for prices ranging from \$373,000 to \$400,000 or from \$153.75 to \$162.21 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4 as well as board of review comparables #2, #3, and #5 which lack finished basement area, a feature of the subject, and/or differs from the subject in age.

The Board finds the best evidence of market value to be the appellant's comparable #2 as well as board of review comparables #1 and #4 which are overall more similar to the subject in location, design, age, dwelling size, basement finish, and most features. The comparables sold from May 2019 to August 2020 for prices ranging from \$374,000 and \$400,000 or from \$152.04 to \$162.21 per square foot of living area, land included. The subject's assessment reflects a market value of \$392,710 or \$155.22 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering

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<sup>2</sup> The MLS listing sheet presented by the appellant disclosed that comparable #2 has a finished basement and was rehabbed in 2018.

adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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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