



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

APPELLANT: Carmen McGee
DOCKET NO.: 20-04967.001-R-1
PARCEL NO.: 07-26-417-109

The parties of record before the Property Tax Appeal Board are Carmen McGee, 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: \$7,610
IMPR.: \$42,230
TOTAL: \$49,840

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 townhouse of wood siding exterior construction with 1,280 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, and a 400 square foot attached garage. The property 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 information on three comparable sales with the same assessment neighborhood code as the subject and located within 0.09 of a mile from the subject property. The comparables are reported to be improved with 2-story dwellings of wood frame exterior construction with either 1,280 or 1,392 square feet of living area. The dwellings were each built in 1997. The appellant reported that each comparable has an unfinished basement and central air

conditioning and comparable #2 has a 400 square foot garage.¹ The properties sold from January to September 2019 for prices ranging from \$142,000 to \$148,000 or from \$106.32 to \$115.55 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction to \$47,782 which reflects a market value of \$143,360 or \$112.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,840, reflecting a market value of \$149,715 or \$116.96 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 three comparable sales with the same assessment neighborhood code as the subject property and located within 0.09 of a mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with 2-story townhouses of wood siding exterior construction with either 1,280 or 1,392 square feet of living area. The dwellings were each built in 1997. Each comparable has a full basement with two having finished area, central air conditioning, and a 400 square foot garage. The properties sold from August 2019 to November 2020 for prices ranging from \$100,000 to \$165,000 or from \$78.13 to \$118.53 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Board notes that neither party provided the lot size for the subject nor their comparables.

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 five comparable sales for the Board's consideration, including the parties' one common comparable. The Board gives less weight to board of review comparables #1 and #2 which have basement finish, which is not a feature of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the parties' one common comparable, which are overall more similar to the subject in location, age, dwelling size, and most features; however, two comparables were not reported to have a garage, which is a feature of the subject, and would require upward adjustments for this difference to make them more equivalent to the subject. These three properties sold from January to September 2019 for prices ranging from \$142,000 to \$148,000 or

¹ The parties' common comparable, appellant comparable #2/board of review comparable #3, was reported by the board of review to have a 400 square foot garage, which the appellant did not disclose and was not refuted by the appellant.

from \$106.32 to \$115.55 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$149,715 or \$116.96 per square foot of living area, land included, which falls slightly above the range established by the best comparable sales in the record. However, based on the record and after considering adjustments to the best comparables for differences when compared to the subject such as the reported lack of a garage, 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: March 21, 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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