



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

APPELLANT: John Wilkins  
DOCKET NO.: 20-04968.001-R-1  
PARCEL NO.: 07-18-206-007

The parties of record before the Property Tax Appeal Board are John Wilkins, 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:** \$18,750  
**IMPR.:** \$84,261  
**TOTAL:** \$103,011

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 2,398 square feet of living area. The dwelling was built in 1995. Features of the home include an unfinished basement, central air conditioning, and a 462 square foot garage. The property has an approximately 9,583 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 a Multiple Listing Service (MLS) Listing & Property History Report which disclosed that the property was on the market for 386 days. The listing agent was Venetia O'Malley of Century 21 Affiliated. The subject property was originally listed on June 3, 2018 for a price of \$304,900 or \$127.15 per square foot of living area, land included. The MLS Listing & Property History Report disclosed that the subject was actively listed three times for

various prices while also being reduced three times during the time it was actively listed. The subject was last reduced on May 18, 2019 to a price of \$282,900 or \$117.97 per square foot of living area, land included, with the listing expiring at this price on July 2, 2019.

Based on this evidence, the appellant requested an assessment reduction to \$94,288 which reflects a market value of \$282,892 or \$117.97 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,011. The subject's assessment reflects a market value of \$309,435 or \$129.04 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 and located within 0.28 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,099 to 2,717 square feet of living area. The dwellings were built in 1995. Each comparable has a basement with three having finished area, central air conditioning, one fireplace, and a garage ranging in size from 440 to 682 square feet of building area. The properties sold from June 2019 to November 2020 for prices ranging from \$313,000 to \$351,000 or from \$115.20 to \$150.07 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 parties submitted an MLS listing sheet of the subject property and five comparable sales for the Board's consideration. The Board gives reduced weight to the board of review comparables #1, #2, and #3 which have basement finish, unlike the subject.

The Board finds the best evidence of market value to be the active listing of the subject most recently at \$282,900 along with the board of review comparables #4 and #5 which sold proximate in time to the subject's assessment date and are identical to the subject in age with varying degrees of similarity in dwelling size and features. The subject and two comparable properties sold or were listed for prices ranging from \$282,900 to \$315,000 or from \$115.20 to \$117.97 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$309,435 or \$129.04 per square foot of living area, land included, which is within the range of the subject's recent listing and the two best comparable sales in terms of overall market value, but above the range on a per square foot basis. The Board finds

that the subject's higher estimated market value on a per square foot basis is justified considering its smaller dwelling size when compared to the two best comparables in accordance with the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on the record and after considering the appropriate adjustments to the two best comparable sales in the record, the Board finds a reduction in the subject's estimated market value as reflected by its 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.



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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: June 27, 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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