



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

APPELLANT: Gregory Lewis  
DOCKET NO.: 20-05012.001-R-1  
PARCEL NO.: 06-20-406-038

The parties of record before the Property Tax Appeal Board are Gregory Lewis, 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:** \$8,676  
**IMPR.:** \$39,505  
**TOTAL:** \$48,181

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 1.5-story wood siding exterior construction with 1,662 square feet of living area. The dwelling was built in 1951. Features of the home include an unfinished basement, a 484 square foot garage and a 264 square foot enclosed boathouse. The property has an approximately 7,841 square foot site and is located in Round Lake, Avon 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 located from 0.27 of a mile to 1.14 miles from the subject property. The parcels range in size from 4,792 to 10,001 square feet of land area. The comparables are improved with 1.5-story dwellings ranging in size from 1,732 to 1,890 square feet of living area. The dwellings were built from 1910 to 1948 and have effective years built from 1944 to 1961. Each comparable is reported to have an unfinished basement, and

two comparables each have central air conditioning and a 576 or 720 square foot garage. The properties sold from July 2018 to September 2019 for prices ranging from \$97,000 to \$243,000 or from \$54.93 to \$140.30 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,181 which reflects a market value of \$144,731 or \$87.08 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 located from 0.54 of a mile to 1.05 miles from the subject property. Board of review comparable #5 is the same property as appellant comparable #3, which was previously described. Comparables #1 through #4 have parcels that range in size from 4,200 to 10,450 square feet of land area. These comparables are reported to be improved with 1-story<sup>1</sup> or 1.5-story dwellings of vinyl siding or wood siding exterior construction ranging in size from 900 to 1,536 square feet of living area. The dwellings were each built from 1940 to 1944 and have effective years built from 1940 to 1987. Each comparable has a crawl space foundation, two comparables each have central air conditioning, and three comparables each a 240 to 504 square foot garage. These four comparables sold from May 2019 to September 2020 for prices ranging from \$137,000 or \$175,250 or from \$94.35 to \$184.44 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 seven suggested comparable sales for the Board's consideration, which includes the parties' one common comparable. The Board gives less weight to the appellant comparables #1 and #2 as well as appellant comparable #3/board of review comparable #5 which are less proximate in location to the subject than the other comparables in the record and/or have sales dates greater than 14 months prior to the subject's lien date and thus are less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject in dwelling size or lacks a garage, which is a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are overall more similar to the subject in location, design, age, dwelling size, and some

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<sup>1</sup> The board of review presented an MLS listing sheet that disclosed comparable #1 was a 2-story cape cod style dwelling.

amenities; however; each comparable lacks a basement, which is a feature of the subject, suggesting upward adjustments to them for this difference would be required to make them more equivalent to the subject. The properties sold in August and September 2020 for prices of \$175,000 and \$175,200 or of \$114.10 or \$116.20 per square foot of living area. The subject's assessment reflects a market value of \$144,731 or \$87.08 per square foot of living area, land included, which falls below the two best comparables sales in the record. Based on the record and after considering adjustments to the two 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.



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

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COUNTY

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