



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

APPELLANT: Clifford Winings
DOCKET NO.: 20-05061.001-R-1
PARCEL NO.: 05-16-301-011

The parties of record before the Property Tax Appeal Board are Clifford Winings, 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: \$44,507
IMPR.: \$145,247
TOTAL: \$189,754

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 is improved with two dwellings situated on one parcel.¹ Improvement #1 is a 2-story dwelling of wood siding exterior construction with 2,600 square feet of living area. The dwelling was built in 1940. Features of the building include an unfinished basement, one fireplace, and a 576 square foot garage. Improvement #2 is a part 1-story and part 2-story dwelling of wood siding exterior construction with 1,648 square feet of living area. The dwelling was built in 1945 and was remodeled in 1972. Features of the home a crawl space foundation, one fireplace, and a 440 square foot detached garage. The parcel has an approximately 23,853 square foot site and is located in McHenry, Grant Township, Lake County.

¹ The Board finds the best description of the subject property was found in the property record cards presented by the board of review and not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In Section III of the appeal petition and grid analysis, the appellant appears to include only one of the two dwellings but includes the garages for both of the subject's dwellings. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located within 0.45 of a mile from the subject. The comparables have sites that range in size from 8,782 to 14,923 square feet of land area. The appellant reported that the comparables are improved with 1.5-story or 2-story dwellings ranging in size from 1,785 to 2,261 square feet of living area. The dwellings were built from 1927 to 1950 and have effective years built from 1951 to 1958. The comparables each have a basement with two having finished area and central air conditioning. Two comparables each have one or two fireplaces. Two comparables each have a 450 or 550 square foot garage. The properties sold from February to November 2018 for prices ranging from \$280,000 to \$375,990 or from \$137.52 to \$184.87 per square foot of living area, land included. The appellant provided Multiple Listing Service listing sheet for comparables #1 and #2 which disclosed they had been rehabbed in 1998 and 1985, respectively. 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 \$189,754. The subject's assessment reflects a market value of \$570,003 or \$134.18 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 comments arguing that the subject property has two homes on the parcel. The board of review provided property record cards for the parcel's two improvements. The board of review indicated that the appellant used only one of the two dwellings in its grid and that the above ground living area for both dwellings needed to be considered. Based on this evidence, the board of review requested that the assessment be confirmed.

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.

Initially, the Board finds the subject property is improved with two dwellings that have a combined living area of 4,248 square feet. Therefore, for this appeal, the Board will utilize the subject's combined assessed valuation and combined living area to determine whether the subject is being properly assessed.

The Board finds the only evidence of market value was submitted by the appellant. Each of these comparables is a smaller house than the subject and one comparable lacks a garage suggesting upward adjustments to them for these differences would be required to make them

more equivalent to the subject. The comparables also have varying degrees of similarity to the subject in age/effective age, basement finish, and number of fireplaces. The properties sold from February to November 2018 for prices ranging from \$280,000 to \$375,990 or from \$137.52 to \$184.87 per square foot of living area, land included. The subject's assessment reflects a market value of \$570,003 for both improvements or \$134.18 per square foot of living area, land included, which falls below the range established by the comparable sales in the record on a per square basis. Based on the evidence in this 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.



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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