



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

APPELLANT: Ronnie King
DOCKET NO.: 20-05093.001-R-1
PARCEL NO.: 08-20-116-006

The parties of record before the Property Tax Appeal Board are Ronnie King, 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: \$10,912
IMPR.: \$82,809
TOTAL: \$93,721

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-story dwelling of wood siding and brick exterior construction with 3,020 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement, central air conditioning two fireplaces and a 650 square foot garage. The property has an approximately 10,760 square foot site and is located in Waukegan, Waukegan 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 0.61 of a mile to 2.21 miles from the subject property. The comparables have sites ranging in size from 10,136 to 15,342 square feet of land area. The comparables are improved with 1-story dwellings of wood and frame exterior construction ranging in size from 2,457 to 2,544 square feet of living area that were built from 1957 to 1960. Each comparable has a basement and a garage ranging in size from 462 to 600 square feet of building area. Two comparables each have central air conditioning and two comparables each have one fireplace. The comparables sold from April

2018 to December 2019 for prices ranging from \$187,500 to \$210,000 or from \$74.69 to \$84.27 per square foot of living area, including land. 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 \$93,721. The subject's assessment reflects a market value of \$281,529 or \$93.22 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 two comparable sales located either 0.03 of a mile or 2.66 miles from the subject property. The comparables have sites of 8,310 or 20,640 square feet of land area. The comparables are improved with 1-story dwellings of brick exterior construction with 1,863 or 2,827 square feet of living area. The dwellings were built in 1945 or 1959. Both comparables each have a basement, central air conditioning, one fireplace and a garage with either 336 or 462 square feet of building area. The comparables sold in September and December 2019 for prices of \$195,000 and \$229,900 or for \$81.32 and \$104.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 suggested comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in location, dwelling size, and/or some features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 due to their sales occurring in 2018, less proximate in time to the January 1, 2020, assessment date. The Board finds the best evidence of market value to be the appellant's comparable #2 along with the board of review comparables which sold more proximate in time to the January 1, 2020, assessment date. These best comparables sold from April 2018 to December 2019 for prices ranging from \$187,500 to \$229,900 or from \$74.69 to \$104.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$281,529 or \$93.22 per square foot of living area, including land, falls above the range on an overall market value but within the range on a price per square foot. The subject's higher overall market value appears to be logical given its larger dwelling size and newer age when compared to the comparables. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is not justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ronnie King, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085