



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

APPELLANT: Elmer Smith  
DOCKET NO.: 21-02890.001-R-1  
PARCEL NO.: 12-05-122-045

The parties of record before the Property Tax Appeal Board are Elmer Smith, the appellant; 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:** \$4,581  
**IMPR.:** \$34,136  
**TOTAL:** \$38,717

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 2021 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 split-level dwelling of aluminum siding exterior construction with 999 square feet of living area. The dwelling was constructed in 1971. Features of the home include a lower level with finished area. The property has an approximately 6,550 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on one comparable sale<sup>1</sup> located within 0.01 of a mile from the subject. The comparable has a 6,500 square foot site improved with a split-level home of wood siding exterior construction with 999 square feet of living area. The dwelling was built in 1971

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<sup>1</sup> The appellant presented sales data for only one of the five comparables presented in the grid analysis. Section 1910.65(c)(4) of the Board's rules provides that evidence of market value may consist of "not fewer than three recent sales of suggested comparable properties." However, the appellant presented only one comparable sale.

and features a lower level with finished area. The property sold in March 2018 for a price of \$113,000 or \$113.11 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 \$38,717. The subject's assessment reflects a market value of \$116,442 or \$116.56 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales<sup>2</sup> located within 0.66 of a mile from the subject. The parcels range in size from 6,130 to 7,440 square feet of land area and are improved with split-level homes of brick or wood siding exterior construction ranging in size from 972 to 1,048 square feet of living area. The dwellings were built from 1961 to 1975. Each home has a lower level with finished area and a garage ranging in size from 308 to 528 square feet of building area. One home has central air conditioning. The comparables sold from September 2020 to December 2021 for prices ranging from \$168,000 to \$200,000 or from \$166.98 to \$200.20 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 a total of four comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable, which sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, site size, and some features, although these comparables each have a garage unlike the subject and one of these comparables has central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from September 2020 to December 2021 for prices ranging from \$168,000 to \$200,000 or from \$166.98 to \$200.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$116,442 or \$116.56 per square foot of living area, including land, which is below the range established by the best comparable sales in this

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<sup>2</sup> The board of review presented sales data for only three comparables.

record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as garage amenity and central air conditioning amenity, the Board finds a reduction in the subject's 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.

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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: March 21, 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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APPELLANT

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COUNTY

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Lake County Courthouse  
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