



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

APPELLANT: Sherman Burgess  
DOCKET NO.: 21-03698.001-R-1  
PARCEL NO.: 04-28-309-010

The parties of record before the Property Tax Appeal Board are Sherman Burgess, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$6,603  
**IMPR.:** \$77,118  
**TOTAL:** \$83,721

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 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 2-story dwelling of wood siding exterior construction with 2,168 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, one fireplace and a 660 square foot garage. The property has a 9,150 square foot site and is located in Waukegan, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .37 of a mile from the subject. These comparables have sites ranging in size from 7,405 to 12,197 square feet of land area that are improved with 2-story dwellings ranging in size from 2,023 to 2,406 square feet of living area. The dwellings were built from 1995 to 2005. The comparables each have a basement, central air conditioning and a garage ranging in size from 400 to 609 square feet of building area. The comparables sold from March 2020 to April 2021 for prices ranging from \$206,000 to

\$255,000 or from \$88.18 to \$108.42 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,721. The subject's assessment reflects a market value of \$251,792 or \$116.14 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 five comparable sales located within .46 of a mile from the subject. Comparables #1 and #2 are the same sales as appellant's comparables #3 and #5, respectively. The comparables are reported to have sites ranging in size from approximately 6,970 to 12,200 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction built from 1993 to 2005. The dwellings range in size from 1,979 to 2,216 square feet of living area. Each comparable each has a basement, central air conditioning, and a garage with 400 or 420 square feet of building area. The comparables sold from March 2020 to August 2021 for prices ranging from \$224,000 to \$276,000 or from \$104.38 to \$127.34 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted the board of review comparables are acceptable comparable sales.

### **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 Board finds the parties submitted nine comparable sales to support their respective positions which includes two common comparables which are similar to the subject in location, age, dwelling size and some features with the exception that each comparable has a larger garage than the subject. These comparables sold from March 2020 to August 2021 for prices ranging from \$206,000 to \$276,000 or from \$88.18 to \$127.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$251,792 or \$116.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the comparables differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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:

December 19, 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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APPELLANT

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COUNTY

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