



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

APPELLANT: Amy Carpenter  
DOCKET NO.: 21-03742.001-R-1  
PARCEL NO.: 02-20-300-025

The parties of record before the Property Tax Appeal Board are Amy Carpenter, 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:** \$26,328  
**IMPR.:** \$119,347  
**TOTAL:** \$145,675

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 1.5-story dwelling of wood siding exterior construction with 3,152 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 1,684 square foot garage. The property has a 66,360 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located at least 1 mile from the subject. The comparables have sites ranging in size from 13,670 to 20,210 square feet of land area that are improved with 2-story dwellings of wood siding exterior construction containing from 2,640 to 3,038 square feet of living area. The dwellings were built from 1991 to 1998 and have basements, four of which have finished area. Each comparable has central air conditioning, one

fireplace and a garage ranging in size from 440 to 710 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from May to December 2020 for prices ranging from \$289,000 to \$316,500 or from \$103.07 to \$111.74 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 \$145,675. The subject's assessment reflects a market value of \$438,120 or \$139.00 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.

The board of review submitted a memorandum from the township assessor critiquing the appellant's comparables noting differences in location, site size, basement finished area and garage size when compared to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales located in unincorporated Antioch like the subject and within .78 of a mile from the subject. The comparables have sites ranging in size from 42,232 to 65,194 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,464 to 2,620 square feet of living area. The comparables were built from 1987 to 2002 and have basements, five of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 630 to 1,168 square feet of building area. The properties sold from February 2020 to October 2021 for prices ranging from \$350,000 to \$406,000 or from \$136.10 to \$161.69 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 parties submitted a total of eleven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables due their locations being over 1 mile away and their considerably smaller lot sizes when compared to the subject. The Board gives less weight to board of review comparables #2 and #5 due to difference in year built or basement finished area when compared to the subject.

The Board finds the best evidence of market value to be the remaining board of review comparables which are more similar in location and site size. However, each comparable has a smaller dwelling size than the subject. These comparables sold from February 2020 to October 2021 for prices ranging from \$350,000 to \$406,000 or from \$140.73 to \$161.69 per square foot

of living area, including land. The subject's assessment reflects a market value of \$438,120 or \$139.00 per square foot of living area, including land, which falls within the range established by the comparable sales in the record on a price per square foot basis but higher on an overall basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is supported due to its larger dwelling size. Based on this evidence, 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.



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

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

APPELLANT

Amy Carpenter, 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