



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

APPELLANT: Thomas Perry  
DOCKET NO.: 21-03822.001-R-1  
PARCEL NO.: 16-36-108-016

The parties of record before the Property Tax Appeal Board are Thomas Perry, 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:** \$57,298  
**IMPR.:** \$94,947  
**TOTAL:** \$152,245

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 tri-level dwelling of wood siding exterior construction with 1,764 square feet of living area. The dwelling was constructed in 1958. Features of the home include a finished lower level, central air conditioning, a fireplace, and a 705 square foot carport. The property has a 9,750 square foot site and is located in Highland Park, Moraine 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 within 0.92 of a mile from the subject. The parcels range in size from 10,995 to 15,499 square feet of land area and are improved with 1-story homes ranging in size from 1,590 to 2,126 square feet of living area. The dwellings were built from 1960 to 1965. Each home has central air conditioning and a garage ranging in size from 252 to 506 square feet of building area. One home has a fireplace. The

comparables sold from November 2019 to January 2021 for prices ranging from \$225,000 to \$490,000 or from \$141.51 to \$232.13 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 \$152,245. The subject's assessment reflects a market value of \$457,880 or \$259.57 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 from 0.13 of a mile to 1.22 miles from the subject. Comparable #2 is the same property as the appellant's comparable #3. The parcels range in size from 9,660 to 21,170 square feet of land area and are improved with tri-level or split-level homes of wood siding or brick and wood siding exterior construction ranging in size from 1,917 to 2,435 square feet of living area. The dwellings were built from 1959 to 1964 with comparables #1, #4, and #5 having effective ages of 1968 or 1979. Four homes each have a finished lower level and one home has a basement with finished area. Each home has central air conditioning and a garage ranging in size from 462 to 599 square feet of building area. Three homes each have one or two fireplaces. The comparables sold from April 2019 to October 2020 for prices ranging from \$445,000 to \$717,000 or from \$232.13 to \$330.72 per square foot of living area, including land.

The board of review also presented listing information for the appellant's comparable #1, disclosing it was a sale of land only and demolition permit information for this property disclosing the improvements were demolished before the sale.

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 seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which was a sale of unimproved land. The Board gives less weight to the appellant's comparable #3/board of review's comparable #2 and the board of review's comparables #3 and #4, which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the board of review's comparable #5 which is located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are located closer in proximity to the subject. These two comparables have varying degrees of similarity to the subject in dwelling size, age, design, lot size, and features and sold for prices of \$490,000 and \$585,000 or for \$230.48 and \$267.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$457,880 or \$259.57 per square foot of living area, including land, which is below the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis, which is logical given the subject is a smaller home than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

November 21, 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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COUNTY

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