



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

APPELLANT: Prince Ilogebe
DOCKET NO.: 21-04067.001-R-1
PARCEL NO.: 04-17-418-007

The parties of record before the Property Tax Appeal Board are Prince Ilogebe, 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: \$4,077
IMPR.: \$35,854
TOTAL: \$39,931

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 one-story dwelling of wood siding exterior construction with 1,056 square feet of living area.¹ The dwelling was constructed in 1979. Features of the home include a basement, central air conditioning and a 360 square foot garage. The property has an approximately 5,640 square foot site and is located in Zion, Zion 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 that have the same assessment neighborhood code as the subject and are located within approximately .39 of a mile from the subject property. The comparables have sites that range in size from 5,641 to 6,817 square feet of land area and are improved with one-story dwellings ranging in size from 975 to 1,247 square

¹ The Board finds the only description of the subject dwelling's exterior construction was provided by the board of review, which was not refuted by the appellant.

feet of living area. The dwellings were built in 1970 or 1977. Each comparable has a basement, three comparables have central air conditioning and four comparables each have a garage ranging in size from 400 to 576 square feet of building area. The comparables sold from March to December 2020 for prices ranging from \$105,000 to \$157,000 or from \$91.82 to \$125.90 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$38,012, which would reflect a market value of \$114,047 or \$108.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,931. The subject's assessment reflects a market value of \$120,093 or \$113.72 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 response to the appeal, the board of review submitted two separate grid analyses identified as "LCBOR Sales #1 - #5" that contained assessment data and sales data and "LCBOR Equity Comparables #1 - #5" that only contained assessment data. Since no sales data was provided for the five equity comparables to address the appellant's overvaluation argument, these five comparables will not be further addressed in this analysis.

In support of its contention of the correct assessment the board of review provided information on five comparable sales that have the same assessment neighborhood code as the subject and are located within approximately .45 of a mile from the subject property. The comparables have sites that range in size from 5,800 to 8,700 square feet of land area and are improved with one-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,040 to 1,189 square feet of living area. The dwellings were built from 1970 to 1980. Each comparable has a basement, four comparables have central air conditioning and four comparable each have a garage ranging in size from 440 to 720 square feet of building area. The comparables sold from May 2020 to July 2021 for prices ranging from \$140,000 to \$197,500 or from \$131.58 to \$186.46 per square foot of living area, including land.

The board of review also reported that the subject property was purchased on December 26, 2019 for a price of \$135,000 or \$127.84 per square foot of living area, including land, which was not refuted by the appellant. The board of review noted that the 2019 sale was at full list price through the Multiple Listing Service (MLS). According to the MLS listing included with the submission, the home was rehabbed in 2018, which included a complete kitchen remodel, a complete bathroom remodel, new floors and fresh paint throughout.

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 ten comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #5, as well as board of review comparables #2 and #3 which differ from the subject in dwelling size and/or they lack central air conditioning and/or a garage, both features of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and many features. The comparables sold from May 2020 to July 2021 for prices ranging from \$105,000 to \$197,500 or from \$100.29 to \$186.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$120,093 or \$113.72 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and below the subject's December 26, 2019 purchase price of \$135,000 or \$127.84 per square foot of living area, including land.² Based on this record, the Board finds the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence. Therefore, no reduction in the subject's assessment is warranted.

² This evidence suggests the subject property may be under-assessed. However, the board of review did not request an increase in the subject's assessment.

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: January 16, 2024



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

Prince Ilogebe, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

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