



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

APPELLANT: Jeffrey Bassock  
DOCKET NO.: 21-04073.001-R-1  
PARCEL NO.: 04-17-408-012

The parties of record before the Property Tax Appeal Board are Jeffrey Bassock, 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:** \$4,134  
**IMPR.:** \$37,384  
**TOTAL:** \$41,518

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 is improved with a one-story dwelling of wood siding exterior construction containing 1,080 square feet of living area. The dwelling was built in 1979. Features of the property include a full basement, central air conditioning, two bathrooms, and a detached garage with 440 square feet of building area. The property has a 5,719 square foot site 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 improved with one-story dwellings that range in size from 975 to 1,247 square feet of living area. The homes were built in 1970 or 1977. Each comparable has an unfinished basement and 1 or 1.5 bathrooms. Three comparables have central air conditioning and four comparables have garages ranging in size from 400 to 576 square feet of building area. These properties have sites ranging in size from 5,641 to 6,817

square feet of land area. Each property has the same assessment neighborhood code as the subject property, and they are located from .17 to .51 of a mile from the subject property. The sales occurred from March 2020 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. The appellant requested the subject's total assessment be reduced to \$40,316.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,518. The subject's assessment reflects a market value of \$124,866 or \$115.62 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 nine comparable sales improved with one-story dwellings of wood siding or aluminum siding exterior construction that range in size from 1,040 to 1,120 square feet of living area. The homes were built from 1956 to 1980. Each comparable has an unfinished basement and 1 or 2 bathrooms. Five comparables have central air conditioning and seven comparables have attached or detached garages ranging in size from 360 to 952 square feet of building area. These properties have sites ranging in size from 5,600 to 9,900 square feet of land area. Each property has the same assessment neighborhood code as the subject property, and they are located from .12 to .71 of a mile from the subject property. The sales occurred from December 2019 to June 2021 for prices ranging from \$129,900 to \$196,900 or from \$121.06 to \$186.46 per square foot of living area, including land.

The board of review also submitted a copy of the Multiple Listing Service listing of the subject property disclosing the property was listed in June 2022 for a price of \$149,999. The listing described the subject dwelling as needing some work due to condition issues.

### **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 ten comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #5 due to differences from the subject dwelling in size as well as the fact that neither comparable has central air conditioning and comparable #1 has no garage, whereas the subject has central air conditioning and a detached garage. The Board gives less weight to board of review comparables #3, #4, #6, #7, #8, and #9 for the lack of central air conditioning, lack of a garage, differences from the subject dwelling in age, and/or date of sale. The Board finds the best evidence of market value to be the appellant's comparable sales #2, #3 and #4 as well as board of review comparable sales #1, #2 and #5 as these comparables are most similar to the subject in size and features with the exception five of the comparables have one bathroom while the subject has two bathrooms

indicating these comparable would require an upward or positive adjustment to make them more equivalent to the subject property. Additionally, board of review comparable #5 has a larger garage than the subject indicating a downward or negative adjustment to this comparable would be appropriate. These comparables sold for prices ranging from \$105,000 to \$196,900 or from \$100.29 to \$186.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,866 or \$115.62 per square foot of living area, including land, which is at the low end of the range established by the best comparable sales in this record and well supported given the suggested adjustments.

Little weight is given the listing of the subject property as the list date is approximately 18 months after the assessment date at issue and the description of the subject dwelling tends to indicate the purchase price will be less than the listing price because of condition issues.

Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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