



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

APPELLANT: James Stried  
DOCKET NO.: 21-04078.001-R-1  
PARCEL NO.: 04-22-119-004

The parties of record before the Property Tax Appeal Board are James Stried, 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:** \$5,497  
**IMPR.:** \$22,634  
**TOTAL:** \$28,131

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 836 square feet of living area. The dwelling was constructed in 1953. Features of the property include a crawl space foundation, two bathrooms and a detached garage with 216 square feet of building area. The property has an 8,255 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 three comparable sales improved with one-story dwellings with either 768 or 975 square feet of living area. The homes were built from 1944 to 1947. One comparable has central air conditioning, two comparable have a garage with either 484 or 280 square feet of building area, and each comparable has one bathroom. These properties have sites ranging in size from 8,102 to 8,799 square feet of land area. The comparables are located within

the same assessment neighborhood as the subject and are from .39 to .52 of a mile from the subject property. The comparables sold from July 2019 to October 2020 for prices ranging from \$62,500 to \$100,000 or from \$71.79 to \$130.21 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$23,684.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,131. The subject's assessment reflects a market value of \$84,605 or \$101.20 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 three comparable sales with comparable #1 being the same property as appellant's comparable #3. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 768 to 960 square feet of living area. The homes were built from 1941 to 1955. Two comparables have full unfinished basements, and one comparable has central air conditioning. The comparables have one or two bathrooms and a detached garage ranging in size from 240 to 440 square feet of building area. These properties have sites ranging in size from 8,500 to 8,800 square feet of land area. The comparables are located within the same assessment neighborhood as the subject and are from approximately .43 to .96 of a mile from the subject property. The comparables sold in September 2020 or April 2021 for prices ranging from \$100,000 to \$155,000 or from \$130.21 to \$168.83 per square foot of living area, including land.

### **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 gives less weight to appellant's comparable sales #1 and #2 as these properties sold in July 2019 and August 2019, respectively, not as proximate in time to the assessment date as the remaining comparables. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales, which includes the common sale submitted by the parties. The common comparable submitted by the parties, appellant's comparable #3 and board of review comparable #1, has one less bathroom than the subject suggesting this property would require an upward adjustment to make the property more equivalent to the subject property. Board of review comparables #2 and #3 have full basements whereas the subject property has a crawl space foundation, inferior to the comparables, suggesting the comparables would require a downward or negative adjustment for this attribute. Additionally, board of review comparable #3 has central air conditioning, an amenity the subject does not have, and a larger garage than the subject, indicating that downward or negative adjustments would be appropriate to make this property more equivalent to the subject property. These three comparables sold for prices ranging from \$100,000 to \$155,000 or from \$130.21 to

\$168.83 per square foot of living area, including land. The common comparable is most similar to the subject in features and sold for \$100,000 or \$130.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$84,605 or \$101.20 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and is well supported by the overall best comparable sale in the record. 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

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COUNTY

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