



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

APPELLANT: Dustin Townsend  
DOCKET NO.: 21-04083.001-R-1  
PARCEL NO.: 05-01-305-005

The parties of record before the Property Tax Appeal Board are Dustin Townsend, 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:** \$8,969  
**IMPR.:** \$64,177  
**TOTAL:** \$73,146

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 bi-level/raised ranch single-family dwelling of wood siding exterior construction that contains 1,170 square feet of above ground living area. The dwelling was constructed in 1993. Features of the home include a lower level with 1,144 square feet of finished area, central air conditioning, one fireplace and an attached garage with 576 square feet of building area. The property has a 6,650 square foot site located in Lake Villa, Lake Villa 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 with comparable #3 selling twice. The comparables are composed of bi-level/raised ranch style homes of wood siding exterior construction that range in size from 1,080 to 1,372 square feet of above ground living area. The homes were built from 1977 to 2000. Each comparable has a lower level with finished area

ranging in size from 1,006 to 1,323 square feet. Three comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 528 and 360 square feet of building area, respectively. These properties have sites ranging in size from 9,000 to 11,700 square feet of land area. The comparables are located from .24 to 1.14 miles from the subject property and each has the same assessment neighborhood code as the subject property. The appellant's comparable #3 originally sold in October 2020 for a price of \$110,000 or \$80.17 per square foot of above ground living area, land included. The appellant submitted a copy of the Multiple Listing Service (MLS) listing associated with the October 2020 sale that described the property as needing rehabilitation and as having "great potential." After being remodeled the property sold again in December 2020 for a price of \$209,000 or \$152.33 per square foot of above ground living area, including land. To document the second sale the appellant provided a copy of the MLS listing sheet describing the property as "gorgeous" and summarizing the work that had been completed. The three remaining comparables sold from March 2020 to April 2021 for prices ranging from \$149,900 to \$227,000 or from \$138.80 to \$182.18 per square foot of above ground living area, including land. The appellant requested the subject's total assessment be reduced to \$62,784.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,146. The subject's assessment reflects a market value of \$219,988 or \$188.02 per square foot of above ground 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 four comparable sales improved with bi-level/raised ranch dwellings of wood siding exterior construction that range in size from 1,068 to 1,300 square feet of above ground living area. The homes were built from 1988 to 2006. Each comparable has a lower level with finished area ranging in size from 754 to 1,080 square feet. Each comparable has central air conditioning, and either an attached or detached garage ranging in size from 400 to 735 square feet of building area. One comparable has a fireplace. These properties have sites ranging in size from 5,410 to 15,750 square feet of land area. The comparables are located from .14 to .45 of a mile from the subject property and have the same assessment neighborhood as the subject property. The sales occurred from September 2020 to October 2021 for prices ranging from \$215,000 to \$268,000 or from \$199.92 to \$248.15 per square foot of above ground living area.

### **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 finds the best evidence of market value to be appellant's comparable sales #1 and #2 and the comparable sales submitted by the board of review. These comparables are similar to the subject in location, style, dwelling size, age, and most features with the exception four of the

comparables have no fireplace while the subject has a fireplace suggesting these comparables would require upward adjustments to make them more equivalent to the subject property for this amenity. These most similar comparables sold for prices ranging from \$184,500 to \$268,000 or from \$153.11 to \$248.15 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$219,988 or \$188.02 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given appellant's comparables #3 and #4 as neither property has a fireplace or a garage, and comparable #3 has no central air conditioning, features of the subject property. Additionally, the evidence disclosed that at the time of the initial sale of comparable #3 the property needed rehabilitation, which further detracts from the weight given this transaction. 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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COUNTY

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