



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

APPELLANT: Thomas Williamson
DOCKET NO.: 21-04084.001-R-1
PARCEL NO.: 05-09-400-089

The parties of record before the Property Tax Appeal Board are Thomas Williamson, 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: \$3,914
IMPR.: \$43,942
TOTAL: \$47,856

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 site with approximately 4,050 square feet of land area that is improved with two dwellings. House #1 is composed of 1.5-story dwelling of frame construction with 1,088 square feet of living area that was built in 1948. Features of this home include one bathroom and central air conditioning. House #2 is composed of a one-story dwelling of frame construction with 538 square feet of living area that was built in 1948. Features of this dwelling includes one bathroom and an attached garage with 240 square feet of building area.¹ The property is in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal; however, the appellant presented an analysis describing only house #1. The appellant submitted information on six comparable

¹ The board of review submitted a copy of the subject's property record card where the descriptive information of the two homes located on the site were obtained by this Board.

sales improved with one-story dwellings of frame construction that range in size from 1,016 to 1,249 square feet of living area. The homes were built from 1933 to 1948 with comparable #5 being built in 1938 but having an effective construction date of 1965. One comparable has a basement with finished area, each comparable has central air conditioning, one comparable has a fireplace, and five comparables have either an attached or detached garage ranging in size from 264 to 720 square feet of building area. These properties have sites ranging in size from 4,500 to 13,097 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and are located from .05 to .15 of a mile from the subject property. The sales occurred from February 2020 to December 2020 for prices ranging from \$85,000 to \$169,900 or from \$74.50 to \$150.32 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$37,571.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,856. The subject's assessment reflects a market value of \$143,928 or \$88.52 per square foot of combined 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 its submission the board of review submitted documentation explaining the subject property is improved with two homes, a 1.5-story dwelling and a 1-story dwelling, with a combined living area of 1,626 square feet. In support of this assertion the board of review submitted a copy of the subject's property record card describing each home and copies of photographs depicting each dwelling. The board of review argued that when the living areas of the subject dwellings are combined, the subject's value as reflected by its assessment is below the value of the appellant's comparables on a per square foot of living area basis.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were identified by the township assessor. The comparables are improved with 1-story or 1.5-story dwellings of frame construction that range in size from 804 to 1,474 square feet of living area. The homes were built from 1924 to 1960 with effective construction dates ranging from 1956 to 1960. Each comparable has central air conditioning, one comparable has a fireplace, and three comparables have a garage ranging in size from 320 to 840 square feet of building area. Comparable #4 has a walk-out basement and finished attic area. These properties have sites ranging in size from 4,050 to 8,370 square feet of land area. Each comparable has the same assessment neighborhood code as the subject and they are located from approximately .01 to .54 of a mile from the subject property. The sales occurred from August 2019 to May 2021 for prices ranging from \$118,000 to \$218,250 or from \$132.33 to \$208.33 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 evidence provided by the board of review disclosed that the subject property is improved with two dwellings with a combined living area of 1,626 square feet, composed of a 1,088 square foot 1.5-story house built in 1948 and a 538 square foot 1-story home also built in 1948. None of the eleven comparable sales provided by the parties was described as having two homes on their respective sites and none of the comparables have a living area as large as the combined living area of the subject property. Excluding appellant's comparable sale #1 and board of review comparable #4 as outliers at the low or high end of the range on a price per square foot of living area basis, the nine remaining sales submitted by the parties sold for prices ranging from \$109,900 to \$218,250 or from \$104.88 to \$150.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$143,928 or \$88.52 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property 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: 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

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