



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

APPELLANT: Rita Commons  
DOCKET NO.: 21-04090.001-R-1  
PARCEL NO.: 04-09-401-134

The parties of record before the Property Tax Appeal Board are Rita Commons, 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:** \$8,206  
**IMPR.:** \$88,316  
**TOTAL:** \$96,522

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 two-story dwelling of wood siding exterior construction containing 2,940 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 484 square feet of building area. The property has a 12,837 square foot site located in Winthrop Harbor, Benton 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 two-story dwellings that range in size from 2,370 to 2,732 square feet of living area. The homes were built from 1992 to 1994. Each comparable has a basement, one fireplace, central air conditioning and a garage ranging in size from 533 to 1,134 square feet of building area. These properties have sites ranging in size from 15,159 to 17,672 square feet of land area. The comparables are located

from .79 to .99 of a mile from the subject property. The appellant provided a copy of the Multiple Listing Service (MLS) listing associated with comparable #1 which described the property as being rehabilitated in 2019. The sales occurred from April 2020 to May 2021 for prices ranging from \$232,000 to \$268,500 or from \$88.05 to \$103.33 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$88,191.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,522. The subject's assessment reflects a market value of \$290,292 or \$98.74 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 four comparable sales with comparable #5 being the same property as appellant's comparable #2.<sup>1</sup> The comparables are improved with two-story homes with wood siding exteriors that range in size from 2,400 to 2,758 square feet of living area. The homes were built from 1992 to 1996. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 484 to 814 square feet of building area. Comparable #5 also as a detached garage with 320 square feet of building area. The comparables have sites ranging in size from 15,250 to 25,420 square feet of land area and are located from .33 to .93 of a mile from the subject property. The sales occurred from September 2020 to October 2021 for prices ranging from \$268,500 to \$340,000 or from \$98.28 to \$123.28 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 parties submitted information on six comparable sales to support their respective positions with one property being common between the parties. The Board gives less weight to appellant's comparable #3 and board of review comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 and board of review comparable sales #1, #3 and #5, which includes the common comparable submitted by the parties. These comparables have dwellings that are smaller than the subject dwelling ranging in size from 2,619 to 2,758 square feet of living area suggesting upward adjustments for size would be appropriate. Each comparable has one fireplace, a feature the subject property doesn't have, suggesting each would require a downward adjustment. Appellant's comparables #2/board of review comparable #5 and board of review comparable #1 have larger garage area than the subject suggesting each would require a

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<sup>1</sup> The board of review's grid analysis listed five comparables, however, comparable #1 and #4 are duplicates.

downward adjustment for this feature. Additionally, board of review comparable #3 has a site that is approximately twice the size of the subject indicating that a downward adjustment to this comparable for land value would be proper. These four comparables sold for prices ranging from \$232,000 to \$340,000 or from \$88.05 to \$123.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$290,292 or \$98.74 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is supported after considering the suggested adjustments to the comparables for differences from the subject property. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rita Commons, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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