



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

APPELLANT: Howard Davenport
DOCKET NO.: 21-04097.001-R-1
PARCEL NO.: 05-21-400-006

The parties of record before the Property Tax Appeal Board are Howard Davenport, 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: \$37,100
IMPR.: \$172,403
TOTAL: \$209,503

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 2-story dwelling of brick exterior construction with 4,594 square feet of living area.¹ The dwelling was constructed in 1974. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 775 square foot attached garage, and a 1,472 square foot detached garage. The property has a 118,797 square foot site, which includes 331 square feet of lake area, and is located in Ingleside, Grant 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 located from 0.64 of a mile to 2.75

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size to be the subject's property record card presented by the board of review that contains a sketch with measurements of the subject home.

miles from the subject. The parcels range in size from 20,539 to 435,599 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 3,816 to 3,914 square feet of living area. The dwellings were built from 1928 to 1979 with comparables #1 and #3 having effective ages of 1983 and 1996, respectively. Each home has a basement, two of which have finished area and two of which are walkouts, central air conditioning, one or two fireplaces, and a garage ranging in size from 727 to 868 square feet of building area. The appellant submitted a listing sheet for comparable #1 that describes a 50 foot of lake frontage on Piskatee Lake, lake views, and a boat slip. The comparables sold from December 2019 to July 2020 for prices ranging from \$470,000 to \$705,000 or from \$123.17 to \$180.12 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,503. The subject's assessment reflects a market value of \$630,084 or \$137.15 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 located from 2.46 to 3.18 miles from the subject. Comparable #1 is the same property as the appellant's comparable #3. The parcels range in size from 15,930 to 25,770 square feet of land area and are improved with 2-story or part 1-story and part 2-story homes² of wood siding exterior construction ranging in size from 3,026 to 4,871 square feet of living area. The dwellings were built from 1910 to 1988 and have effective ages ranging from 1985 to 1996. Three homes each have a basement, two of which have finished area and two of which are walkouts, and one home has a crawl space foundation. Each home has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 714 to 1,035 square feet of building area. Comparables #3 and #4 each also have a 576 or a 1,680 square foot detached garage. Comparable #3 has a fully finished attic. The comparables sold in July 2020 or May 2021 for prices ranging from \$705,000 to \$875,000 or from \$179.63 to \$237.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the

² The board of review reported comparable #3 is a 1-story home but also reported greater above ground living area than the reported ground floor living area, indicating this home has second floor living area.

board of review's comparable #4, due to substantial differences from the subject in dwelling size. The appellant's comparable #1 also sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, but have varying degrees of similarity to the subject in age, location, site size, and features. These comparables have newer effective ages and smaller lots than the subject, two comparables have one garage compared to the subject's two garages, and one comparable has an unfinished basement and finished attic area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$705,000 to \$875,000 or from \$179.63 to \$188.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$630,084 or \$137.15 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: 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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