



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

APPELLANT: Cecil Runyon  
DOCKET NO.: 21-04130.001-R-1  
PARCEL NO.: 06-10-401-025

The parties of record before the Property Tax Appeal Board are Cecil Runyon, 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:** \$13,877  
**IMPR.:** \$83,190  
**TOTAL:** \$97,067

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 part 1-story and a part 2-story<sup>1</sup> dwelling of wood siding exterior construction with 1,947 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 690 square foot garage. The property has a 53,143 square foot site and is located in Round Lake Beach, 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 three comparable sales located from 1.57 to 1.89 miles from

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<sup>1</sup> The parties differ as to the design of the subject dwelling. The Board finds the best description of the subject dwelling's design was the subject's property record card presented by the board of review which included a schematic diagram.

the subject, none of which have the same assessment neighborhood code as the subject. These comparables have sites ranging in size from 6,098 to 8,712 square feet of land area that are improved with 1-story dwellings with each having 1,575 square feet of living area. The dwellings were built in 1993 or 1995 and have basements. Two comparables have central air conditioning; two comparables each have a fireplace; and each comparable has a garage with 420 square feet of building area. The comparables sold from April 2020 to March 2021 for prices ranging from \$197,500 to \$221,000 or from \$125.40 to \$140.32 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,067. The subject's assessment reflects a market value of \$291,931 or \$149.94 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 five comparable sales located from .64 of a mile to 3.02 miles from the subject and have the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from 8,100 or 16,200 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,680 to 2,080 square feet of living area. The dwellings were built from 1988 to 2008. Three comparables have basements, one with finished area. Two comparables have either concrete slab or crawl space foundations. Each comparable has central air conditioning and a garage ranging in size from 440 to 728 square feet of building area. Four comparables each have a fireplace. The comparables sold from January to February 2022 for prices ranging from \$250,000 to \$326,500 or from \$148.81 to \$164.19 per square foot of living area, land included. 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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #5 due to differences in dwelling size when compared to the subject. The Board gives less weight to board of review comparable #2 as it sold less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board gives less weight to board of review comparable #4 which is located 3.02 miles way from the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which are more similar to the subject in location and dwelling size. However, both comparables

have a considerably smaller site size and one comparable lacks a basement. The comparables sold in April and September 2021 for prices of \$275,000 and \$326,500 or for \$148.97 and \$156.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$291,931 or \$149.94 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both on a per square foot basis and an overall basis. Based on this record and after considering adjustments to the best comparables for differences including site size and features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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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