



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

APPELLANT: Debra Stackhouse  
DOCKET NO.: 21-04141.001-R-1  
PARCEL NO.: 04-03-313-006

The parties of record before the Property Tax Appeal Board are Debra Stackhouse, 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:** \$11,774  
**IMPR.:** \$94,631  
**TOTAL:** \$106,405

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 tri-level style single family dwelling with a vinyl siding exterior containing 2,200 square feet of above ground living area.<sup>1</sup> The dwelling was built in 2000. Features of the home include a lower level with 660 square feet of finished area, an unfinished basement with 572 square feet, central air conditioning, one fireplace, and an attached garage with 440 square feet of building area. The property has a 32,618 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 described as being improved with one-story dwellings that range in size from 1,960 to 2,153 square feet of living area. The homes

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<sup>1</sup> The board of review submitted a copy of the subject's property record card containing a schematic diagram of the home describing the dwelling as being a tri-level home, which was not refuted by the appellant in rebuttal.

were built from 1990 to 1995. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 528 to 575 square feet of building area. These properties have sites ranging in size from 17,511 to 21,780 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .89 to 1.58 miles from the subject property. The sales occurred from February 2020 to November 2020 for prices ranging from \$189,800 to \$254,900 or from \$94.71 to \$122.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$85,791.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,405. The subject's assessment reflects a market value of \$320,016 or \$145.46 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 rebuttal the board of review asserted that each of the appellant's comparables is improved with a ranch style home while the subject property is improved with a split-level dwelling. In support of this contention the board of review submitted copies of the Multiple Listing Service (MLS) listing sheets for each of the appellant's comparables that described each property as being improved with a one-story/ranch style dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with either a tri-level dwelling or a bi-level/raised ranch home of wood siding exterior construction that range in size from 1,464 to 1,890 square feet of above ground living area. The homes were built from 1983 to 1992. Each comparable has a lower level with finished area ranging in size from 576 to 1,215 square feet with comparable #1 also having an unfinished basement with 1,006 square feet. Each comparable has central air conditioning, two comparables have one fireplace, and three comparables have an attached garage ranging in size from 440 to 621 square feet of building area. The comparables have sites ranging in size from 9,310 to 40,950 square feet of land area and are located from approximately .81 to 2.10 miles from the subject property. The sales occurred from May 2021 to September 2021 for prices ranging from \$199,900 to \$299,000 or from \$136.54 to \$172.28 per square foot of above ground 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 Board finds the best evidence of market value to be the board of review comparable sales as each of these properties is improved with a home more similar to the subject's tri-level design than are the comparables submitted by the appellant. Each of the board of review's comparables is smaller than the subject dwelling suggesting each would require an upward adjustment for

size. Additionally, board of review comparable #2 has no garage, board of review comparables #3 and #4 have no fireplace, and board of review comparables #2 through #4 have no basement, features of the subject dwelling, suggesting each would require an upward adjustment to make them more equivalent to the subject property for these features. These four comparables sold for prices ranging from \$199,900 to \$299,000 or from \$136.54 to \$172.28 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$320,016 or \$145.46 per square foot of above ground living area, including land, which is above the overall price range but within the range on a price per square foot of above ground living area basis as established by the best comparable sales in this record. The subject's overall higher value in relation to the best comparables is justified due to the property's larger dwelling size. Less weight is given the appellant's comparables due to differences to the subject dwelling in style. Based on this evidence, after considering the suggested adjustments to the board of review comparables, the Board finds the assessment of the subject 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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