



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

APPELLANT: Virginia Markese  
DOCKET NO.: 21-04146.001-R-1  
PARCEL NO.: 06-24-204-062

The parties of record before the Property Tax Appeal Board are Virginia Markese, 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:** \$12,933  
**IMPR.:** \$66,876  
**TOTAL:** \$79,809

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 one-story dwelling with a vinyl siding exterior that contains 1,712 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement partially finished with a 659 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 9,280 square foot site located in Third Lake, Avon 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 one-story dwellings,

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a partial basement with 824 square feet that is partially finished with a 659 square foot recreation room, which was not refuted by the appellant in rebuttal.

with one being wood frame construction, that range in size from 1,708 to 1,782 square feet of living area. The homes were built from 1981 to 1989. Each comparable has a basement, central air conditioning and a garage with either 400 or 528 square feet of building area. One comparable has a fireplace. The comparables have sites ranging in size from 8,137 to 9,444 square feet of land area and are located within .50 of a mile from the subject property. The sales occurred from October 2019 to July 2020 for prices ranging from \$225,000 to \$268,500 or from \$130.46 to \$156.83 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$77,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,809. The subject's assessment reflects a market value of \$240,027 or \$140.20 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 improved with a 1-story, 1.5-story or 2-story dwelling of vinyl siding or wood siding exterior construction that range in size from 1,578 to 1,712 square feet of living area. The homes were constructed from 1984 to 1989. One comparable has a crawl space foundation and three comparables have partial or full basements with two having finished area. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 380 to 462 square feet of building area. These properties have sites ranging in size from 8,500 to 10,010 square feet of land area and are located from approximately .26 to .51 of a mile from the subject property. The sales occurred from April 2020 to August 2021 for prices ranging from \$261,000 to \$285,000 or from \$156.83 to \$167.35 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's comparable sale #3.

### **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 comparable being common to the parties. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sale #1, which includes the common sale submitted by the parties. The comparables are improved with homes similar to the subject dwelling in age, style, and size. None of the comparables have finished basement area as does the subject and two of the comparables have no fireplace whereas the subject has one fireplace, suggesting each comparable would require an upward adjustment to make them more equivalent to the subject for these amenities. Appellant's comparable #1 sold in October 2019 and may need an upward adjustment for time. These three comparables sold for prices ranging from \$225,000 to \$268,500 or from \$130.46 to \$156.83 per square foot of living

area, including land. The subject's assessment reflects a market value of \$240,027 or \$140.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported when considering the suggested adjustments. Less weight is given board of review comparables #2, #3 and #4 due to differences from the subject dwelling in style. Based on this evidence 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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