



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

APPELLANT: Markay Chamberlain
DOCKET NO.: 21-04149.001-R-1
PARCEL NO.: 06-24-204-044

The parties of record before the Property Tax Appeal Board are Markay Chamberlain, the appellant(s), 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: \$41,458
IMPR.: \$189,943
TOTAL: \$231,401

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 two-story dwelling with vinyl siding containing 3,777 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement partially finished with a 1,635 square foot recreation room,¹ central air conditioning, one fireplace, and an attached garage with 702 square feet of building area. The property has a 15,594 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 two-story dwellings, one of wood frame construction, that range in size from 3,280 to 3,937 square feet of living area. The comparables were built in 1988 and 2003 with the oldest home having an effective

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with a 1,635 square foot recreation room, which was not refuted by the appellant in rebuttal.

construction date of 1993. Each comparable has a basement, central air conditioning and a garage ranging in size from 420 to 744 square feet of building area. The comparables have sites ranging in size from 9,975 to 14,244 square feet of land area. The comparables are located from .15 to .95 of a mile from the subject with comparables #2 and #3 having the same assessment neighborhood code as the subject property. The sales occurred from September 2019 to December 2020 for prices ranging from \$457,000 to \$775,000 or from \$116.08 to \$236.28 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$210,232.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,401. The subject's assessment reflects a market value of \$695,943 or \$184.26 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 rebuttal the board of review stated the subject is a lakefront property and further argued appellant's comparable #1 is not a lakefront property; appellant's comparable #2 sold in 2019; and appellant's comparable sale #3 supports the subject's assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of lakefront properties with comparable #2 being the same property as appellant's comparable sale #3.² The comparables are improved with a ranch style dwelling, a tri-level style dwelling, and two two-story dwellings of vinyl siding or wood siding exteriors that range in size from 2,310 to 3,280 square feet of living area. The homes were built from 1968 to 2018 with the oldest home having an effective date of construction of 1976. Each comparable has a basement with two having finished area and one comparable also has a lower level with finished area. Each property has central air conditioning, one or three fireplaces and an attached or detached garage ranging in size from 506 to 1,173 square feet of building area. These properties have sites ranging in size from 11,240 to 33,110 square feet of land area and are located from .32 to 1.58 miles from the subject property. Comparables #1 and #2 have the same assessment neighborhood code as the subject property. The sales occurred from May 2020 to October 2020 for prices ranging from \$650,000 to \$795,000 or from \$236.28 to \$335.50 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.

² The board of review described comparable #2 as having a 1,410 square foot recreation room in the basement whereas the appellant did not report that this same comparable as having finished basement area. The appellant did not refute the board of review description of this property in rebuttal.

The parties submitted seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sale #1 due to differences from the subject in location as this comparable is not a lakefront property whereas the subject property is a lakefront property. The Board gives less weight to board of review comparable sale #4 due to differences from the subject dwelling in design, size and age. The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3 as well as board of review comparable sales #1, #2 and #3, which includes a common comparable. These comparables are lakefront properties with varying degrees of similarity to the subject dwelling in design, size, and features. These four comparables have smaller homes than the subject suggesting that upward adjustments for dwelling size would be appropriate. Appellant's comparable #2 as well as board of review comparables #1 and #3 have unfinished basements whereas the subject has finished basement area suggesting that upward adjustments for to these comparables for basement finish would be proper. Conversely, board of review comparable #3 has two more fireplaces than the subject and a larger garage than the subject suggesting that downward adjustments to this comparable for these additional features would be appropriate. Additionally, appellant's comparable #2 sold in September 2019, approximately 15 months prior to the assessment date at issue, indicating that an upward adjustment for time or date of sale maybe needed. These four comparables sold for prices ranging from \$549,500 to \$795,000 or from \$163.79 to \$260.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$695,943 or \$184.26 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 after considering the suggested adjustments. 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: 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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