



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

APPELLANT: Steven Provax
DOCKET NO.: 21-04202.001-R-1
PARCEL NO.: 07-09-407-024

The parties of record before the Property Tax Appeal Board are Steven Provax, 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: \$16,057
IMPR.: \$94,368
TOTAL: \$110,425

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 10,890 square foot site improved with a two-story dwelling of wood siding exterior construction containing 2,676 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement, central air conditioning, one fireplace, and an attached garage with 490 square feet of building area. The property is in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of wood frame construction that have either 2,254 or 2,366 square feet of living area. The dwellings were built in 1988. Each comparable has a basement, central air conditioning and a garage with either 420 or 462 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in size from 9,596 to 16,832 square feet of land

area. The comparables have the same assessment neighborhood code as the subject and are located from .13 to .24 of a mile from the subject property. The sales occurred from May 2020 to October 2020 for prices ranging from \$265,000 to \$289,000 or from \$112.00 to \$125.11 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$105,245.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,425. The subject's assessment reflects a market value of \$332,105 or \$124.11 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 improved with two-story dwellings of wood siding exterior construction that range in size from 2,112 to 2,695 square feet of living area. The dwellings were built in 1987 or 1988. Each comparable has a basement with four being partially finished with recreation rooms ranging in size from 561 to 1,123 square feet, central air conditioning, and an attached garage ranging in size from 380 to 511 square feet of building area. Four comparables have one fireplace. These properties have sites ranging in size from 10,650 to 13,600 square feet of land area. The comparables are located from .23 to .47 of a mile from the subject property. The sales occurred from July 2020 to July 2021 for prices ranging from \$344,900 to \$375,000 or from \$129.87 to \$177.56 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.

The record contains information on nine comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #4 and board of review comparable #2 as these properties are improved with homes that are approximately 16% and 21% smaller than the subject dwelling. The Board finds appellant's comparables #1, #2 and #3 as well as board of review comparables #1 and #3 are approximately 10.4% and 11.5% smaller than the subject dwelling and would require positive adjustments for size to make them more comparable to the subject. Additionally, appellant's comparable #2 and board of review comparable #1 have no fireplaces while the subject has a fireplace indicating these two comparables would require upward adjustments to make them more equivalent to the subject for this feature. Conversely, board of review comparables #1 and #3 have finished basement area, unlike the subject, indicating these would require downward adjustments for this feature. Nevertheless, these comparables, improved with smaller homes, sold for prices ranging from \$265,000 to \$370,000 or from \$112.00 to \$154.23 per square foot of living area, including land, which demonstrates the subject property is not overvalued with an assessment reflecting a market value of \$332,105 or \$124.11 per square foot of living area, land included. The two best

comparables with respect to dwelling size are board of review comparables #4 and #5. Board of review comparable #4 has finished basement area, unlike the subject property, indicating this comparable would require a downward adjustment to make the property more equivalent to the subject for this feature. These two comparables sold for prices of \$364,900 and \$350,000 or for \$135.40 and \$129.87 per square foot of living area, including land, respectively. The subject's assessment reflects a market value below the prices of the two best comparables in this record in terms of dwelling size. Based on this evidence the Board finds the assessment of the subject property 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steven Provox, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085