



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

APPELLANT: Chris Conner
DOCKET NO.: 21-04204.001-R-1
PARCEL NO.: 07-10-103-020

The parties of record before the Property Tax Appeal Board are Chris Conner, 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: \$21,271
IMPR.: \$121,381
TOTAL: \$142,652

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 15,682 square foot site improved with a two-story dwelling of wood siding exterior construction containing 3,056 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement that is partially finished with a 1,485 square foot recreation room,¹ central air conditioning, one fireplace and an attached garage with 672 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 five comparable sales improved with two-story dwellings of wood frame construction that range in size from 3,132 to 3,605 square feet of living area. The

¹ The board of review submitted a copy of the subject's property record card describing the subject property as having a full basement with a 1,485 square foot recreation room, which was not refuted by the appellant in rebuttal.

homes were built in 1999 or 2000. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 483 to 703 square feet of building area. The comparables have sites ranging in size from 12,001 to 14,810 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .04 to .16 of a mile from the subject property. The sales occurred from January 2020 to May 2021 for prices ranging from \$368,000 to \$429,000 or from \$110.23 to \$123.56 per square foot of living area, including land. The appellant requested the total assessment be reduced to \$127,321.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,652. The subject's assessment reflects a market value of \$429,029 or \$140.39 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 two-story dwellings of wood siding exterior construction that range in size from 2,424 to 3,548 square feet of living area. The homes were built from 1997 to 2005. Each comparable has a basement with two having finished area, central air conditioning, and an attached garage ranging in size from 540 to 710 square feet of building area. Three comparables have one fireplace. The comparables have sites ranging in size from 10,510 to 43,480 square feet of land area. These properties are located from .04 to .28 of a mile from the subject property. The sales occurred from June 2021 to December 2021 for prices ranging from \$425,000 to \$589,000 or from \$142.67 to \$186.67 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 Board finds the best evidence of market value to be the appellant's comparable sale #2 and #5 as well as board of review comparable sales #1 and #3 as these properties are improved with dwellings most similar to the subject dwelling in size. Appellant's comparables #2 and #5 as well as board of review comparable #3 lack finished basement area while the subject has finished basement area suggesting each comparable would need an upward adjustment to make them more equivalent to the subject dwelling. Additionally, board of review comparable #3 has a smaller garage than the subject again suggesting an upward adjustment to the comparable would be appropriate. These most similar comparables sold for prices ranging from \$368,000 to \$470,000 or from \$115.98 to \$153.80 per square foot of living area, including land. Board of review comparable #1 is the overall best comparable in the record and sold in June 2021 for a price of \$470,000 or \$153.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,029 or \$140.39 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 overall best sale and the suggested adjustments to the other comparables. The Board gives less weight to the remaining comparables submitted by the parties primarily due to differences from the subject in dwelling size. 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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