



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

APPELLANT: Bernard Pondexter  
DOCKET NO.: 21-04205.001-R-1  
PARCEL NO.: 07-10-314-008

The parties of record before the Property Tax Appeal Board are Bernard Pondexter, 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:** \$14,173  
**IMPR.:** \$71,049  
**TOTAL:** \$85,222

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 of wood siding exterior construction containing 1,872 square feet of living area. The dwelling was built in 1988. Features of the home include a basement, central air conditioning, one fireplace, and an attached garage with 380 square feet of building area. The property has a 9,610 square foot site located 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 ranged in size from 1,872 to 2,254 square feet of living area. The homes were built in 1988 or 1989 with comparable #4 having an effective construction date of 1990. Each comparable has a basement, central air conditioning and a garage with either 380 or 462 square feet of building area. Three comparables have one fireplace. These properties have

sites ranging in size from 9,422 to 16,832 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .06 to .33 of a mile from the subject property. The sales occurred from May 2019 to March 2021 for prices ranging from \$244,950 to \$293,000 or from \$125.11 to \$141.14 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$82,360.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,222. The subject's assessment reflects a market value of \$256,307 or \$136.92 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 have either 1,615 or 1,872 square feet of living area. The homes were built in 1988 or 1989. Four comparables have a basement with two having finished area, central air conditioning, and an attached garage with either 380 or 400 square feet of building area. Four comparables have one fireplace. These properties have sites ranging in size from 9,000 to 10,150 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .06 to .24 of a mile from the subject property. The sales occurred from May 2020 to November 2021 for prices ranging from \$285,000 to \$322,000 or from \$152.24 to \$176.78 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 board of review comparable sales #1 through #4 as these comparables are improved with dwellings most like the subject dwelling in size and sold proximate in time to the assessment date. The Board finds board of review comparables #1 and #3 both have finished basement area whereas the subject has an unfinished basement indicating a downward adjustment to each if these comparables would be appropriate. The Board further finds board of review comparable #4 has a crawl space foundation, inferior to the subject's full basement, and has no fireplace whereas the subject has a fireplace, suggesting upward adjustments to this comparable for the lack of these features would be appropriate. These four comparables sold for prices ranging from \$285,000 to \$322,000 of from \$152.24 to \$172.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,307 or \$136.92 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued. Less weight is given the appellant's comparables and board of review comparable #5 due to differences from the subject dwelling in size and/or the sale date was not as proximate in time to the assessment date at issue as were the best comparables in this record.

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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

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