



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

APPELLANT: Christopher Slack
DOCKET NO.: 21-04206.001-R-1
PARCEL NO.: 07-10-311-022

The parties of record before the Property Tax Appeal Board are Christopher Slack, 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: \$20,664
IMPR.: \$110,859
TOTAL: \$131,523

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 site with approximately 13,030 square feet of land area improved with a two-story dwelling of wood siding exterior construction containing 3,014 square feet of building area. The dwelling was built in 2003. Features of the home include a basement partially finished with a 1,350 square foot recreation room,¹ central air conditioning, one fireplace, and an attached garage with 540 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 range in size from 3,096 to 3,461 square feet of living area. The

¹ The board of review submitted a copy of the subject's property record card describing the home as having full basement with a 1,350 square foot recreation room, which was not refuted by the appellant in rebuttal.

homes were built from 1999 to 2002. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 462 to 703 square feet of building area. These properties have sites ranging in size from 11,117 to 14,810 square feet of land area and are located from .03 to .30 of a mile from the subject property. The sales occurred from January 2020 to May 2021 for prices ranging from \$381,500 to \$420,000 or from \$110.23 to \$135.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$127,580.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,523. The subject's assessment reflects a market value of \$395,558 or \$131.24 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 three comparable sales with comparable #3 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,587 to 3,096 square feet of living area that were built in 2002. Each comparable has a basement with two having finished area,² central air conditioning, one fireplace, and an attached garage with either 462 or 540 square feet of building area. These properties have sites ranging in size from 10,510 to 11,650 square feet of land area and are located within 276 feet of the subject along the same street and within the same block as the subject property. The sales occurred from February 2021 to July 2021 for prices ranging from \$375,000 to \$425,000 or from \$135.66 to \$144.96 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 appellant's comparable sale #4 and the board of review comparable sales, which includes the common sale submitted by the parties. These comparables are most similar to the subject property in location as well as being improved with homes similar to the subject in style, relatively similar in size, and have most features as the subject with the exception board of review comparable #2 does not have a recreation room in the basement as does the subject property. These three comparables sold for prices ranging from \$375,000 to \$425,000 or from \$135.66 to \$144.96 per square foot of living area, including land. The two comparables most similar to the subject dwelling in size, appellant's comparable #4/board of review comparable #3 and board of review comparable #2, sold for prices of

² The board of review reported the common comparable submitted by the parties, board of review comparable #3/appellant's comparable #4, as having a 721 square foot recreation room in the basement, which was not refuted by the appellant in rebuttal.

\$420,000 and \$425,000 or for \$135.66 and \$142.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$395,558 or \$131.24 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 by the two comparables most similar to the subject dwelling in size. Less weight is given to appellant's comparables #1 through #3 due to differences from the subject property in location. Based on this evidence the Board finds the assessment of the subject 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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