



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

APPELLANT: James Dowmon
DOCKET NO.: 21-04220.001-R-1
PARCEL NO.: 07-21-304-012

The parties of record before the Property Tax Appeal Board are James Dowmon, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$21,390
IMPR.: \$89,269
TOTAL: \$110,659

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 with 2,338 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, 2.5 bathrooms, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has an approximately 24,285 square foot site and is 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 located within .13 of a mile of the subject and within the subject's assessment neighborhood. The properties have sites ranging in size from 12,545 to 16,940 square feet of land area that are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,299 to 2,338 square feet of living area. The homes were built in 1989 or 1990. Each dwelling has a basement with one comparable

having finished area,¹ 2.5 or 3.5 bathrooms, central air conditioning, a fireplace, and a garage with either 420 or 440 square feet of building area. The comparables sold from March to October 2020 for prices ranging from \$268,000 to \$342,000 or from \$116.57 to \$146.28 per square foot of living area, including land. The appellant noted that all four of the appellant's are the same spec homes built around the same time by the same builder but have "additional bath fixtures," and three of the comparables sold below the subject's assessment. Based on this evidence, the appellant requested a reduced assessment of \$105,979, for an estimated market value of \$317,969 or \$136.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,659. The subject's assessment reflects a market value of \$332,810 or \$142.35 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 located within .41 of a mile of the subject and within the subject's assessment neighborhood. Comparable #2 is the same property as appellant comparable #4. The properties have sites ranging in size from 10,050 to 16,940 square feet of land area that are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,338 to 2,378 square feet of living area. The dwellings were built from 1989 to 1992. Each dwelling has a basement with three comparables having finished area, 2.5 or 3.5 bathrooms, central air conditioning, a fireplace, and a garage with either 420 or 440 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from June 2020 to September 2021 for prices ranging from \$340,000 to \$360,000 or from \$142.98 to \$151.90 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable sales for the Board's consideration, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #1, #2 and #3 and the board of review comparables #3 and #5 which lack basement finish when compared to the subject. The Board also gives reduced weight to board of review comparable #4 due to its inground swimming pool, a feature the subject lacks.

¹ The board of review reported that appellant's comparable #4/board of review comparable #2 has finished basement area, which was not refuted by the appellant in rebuttal.

The Board finds the best evidence of market value to be the parties' shared comparable and board of review comparable #1, which are identical or relatively similar to the subject in location, age, dwelling size, bathroom count and some features. These two comparables sold for prices of \$345,000 and \$342,000 or \$147.56 and \$146.28 per square foot of living area, including land, respectively. The subject's assessment reflects a market value \$332,010 or \$142.35 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

February 20, 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

James Dowmon, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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