



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

APPELLANT: Roman Keating  
DOCKET NO.: 21-04223.001-R-1  
PARCEL NO.: 07-22-202-001

The parties of record before the Property Tax Appeal Board are Roman Keating, 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:** \$10,196  
**IMPR.:** \$86,614  
**TOTAL:** \$96,810

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 is improved with a one-story dwelling of brick exterior construction<sup>1</sup> containing 1,905 square feet of living area. The dwelling was constructed in 1972. Features of the home include a 1,905 square foot unfinished basement, 2.5 bathrooms, central air conditioning, and a garage with 735 square feet of building area. The property has an approximately 15,400 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 three comparable sales located within .78 of a mile from the subject and within the subject's assessment neighborhood. The appellant submitted a brief noting differences between the subject and its comparable sales. In addition, the appellant noted

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the home has a brick exterior construction, which was not refuted by the appellant in rebuttal.

comparables #2 and #3 were recently rehabbed, and submitted copies of the MLS sheets disclosing these properties were rehabbed in 2019 and 2015, respectively.

The properties have sites ranging in size from 20,264 to 53,030 that are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,821 to 1,984 square feet of living area. The homes were built from 1965 to 1987. The appellant reported that each comparable has from a 600 to a 1,984 square foot basement, 1.5 or 2 bathrooms, one fireplace, and a garage ranging in size from 399 to 638 square feet of building area. Two comparables each have central air conditioning. The comparables sold from May 2019 to December 2020 for prices ranging from \$267,000 to \$297,500 or from \$146.62 to \$153.89 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$91,431, for an estimated market value of \$274,320 or \$144.00 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 \$96,810. The subject's assessment reflects a market value of \$291,158 or \$152.84 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 located within .67 of a mile from the subject and within the subject's assessment neighborhood. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,839 to 2,265 square feet of living area. The homes were built from 1964 to 1987. The board of review reported that each comparable has from a 1,440 to a 2,265 square foot basement with comparable #4 having finished area, 1.5 to 3.0 bathrooms, and a garage ranging in size from 399 to 720 square feet of building area. Three comparables each have central air conditioning, and three comparables each have one fireplace. The comparables sold from January 2020 to November 2021 for prices ranging from \$283,000 to \$345,000 or from \$145.20 to \$154.22 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 parties submitted a total of five comparable sales for the Board's consideration, as two comparables are common to the parties. The Board gives less weight to appellant's comparable sale #1 that sold in May 2019, which is less proximate in time to the January 1, 2021 assessment date at issue than other comparables in this record. The Board also gives less weight to the appellant's comparable #2/board of review comparable #1 and board of review comparable #4

which are less similar to the subject in lot size, age, basement finish, and/or lack central air conditioning when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #3 and board of review comparable sales #2 and #3, including the common comparable. These comparables sold proximate in time to the January 1, 2021 assessment date at issue and are relatively similar to the subject in location, age and have unfinished basements, like the subject. These two comparables sold in July 2021 and June 2020 for prices of \$328,888 and \$283,000 or for \$145.20 and \$153.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$291,158 or \$152.84 per square foot of living area, including land, which is bracketed by the two most similar comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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

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COUNTY

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