



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

APPELLANT: John Hansen
DOCKET NO.: 21-04228.001-R-1
PARCEL NO.: 07-26-107-040

The parties of record before the Property Tax Appeal Board are John Hansen, 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: \$19,700
IMPR.: \$104,346
TOTAL: \$124,046

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 frame construction containing 2,714 square feet of living area. The dwelling was built in 1990 but has an effective construction date of 1992. Features of the home include a basement, central air conditioning, one fireplace and an attached garage with 520 square feet of building area. The property has an 11,565 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 six comparable sales improved with two-story dwellings of wood frame construction that range in size from 2,513 to 2,776 square feet of living area. The homes were built in 1992 or 1993. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 806 square feet of building area. The comparables have sites ranging in size from 10,376 to 23,522 square feet of land area. These

properties have the same assessment neighborhood code as the subject and are located from .14 to .43 of a mile from the subject property. The sales occurred from February 2020 to March 2021 for prices ranging from \$320,000 to \$365,000 or from \$119.65 to \$136.31 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$113,072.

The appellant submitted a copy of the Lake County Board of Review final decision establishing a total assessment for the subject property of \$124,046. The subject's total assessment reflects a market value of \$373,071 or \$137.46 per square foot of living area, including land, when applying the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review submitted the incorrect "Board of Review Notes on Appeal" for the appeal and a comparable sales grid analysis associated with Docket No. 21-04229.001-R-1 using five comparable sales. The subject property in Docket No. 21-04229.001-R-1 and the comparable sales in the grid analysis have the same assessment neighborhood code as the subject property in this appeal and are improved with homes similar to the subject dwelling in style, size, age and most features, therefore, the Board will analyze the sales submitted by the board of review. The board of review submitted information on five comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 2,540 to 2,750 square feet of living area. The homes were built from 1991 to 1993. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a garage ranging in size from 462 to 520 square feet of building area. Comparable #4 also has an inground swimming pool. The comparables have sites ranging in size from 9,750 to 12,170 square feet of land area. The sales occurred from September 2020 to December 2021 for prices ranging from \$385,000 to \$444,000 or from \$150.04 to \$161.45 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 record contains eleven comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #1, #2 and #4 as each property has finished basement area and comparable #4 has an inground swimming pool, features the subject property does not have. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #3 and #5. These comparables sold for prices ranging from \$320,000 to \$406,000 or from \$119.65 to \$153.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$373,071 or \$137.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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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