



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

APPELLANT: William LeClair
DOCKET NO.: 21-04230.001-R-1
PARCEL NO.: 07-23-402-015

The parties of record before the Property Tax Appeal Board are William LeClair, 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: \$9,514
IMPR.: \$76,440
TOTAL: \$85,954

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 wood siding exterior construction containing 1,882 square feet of living area. The dwelling was built in 1987. Features of the home include a full basement that is partially finished,¹ central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has a 10,633 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 five comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,603 to 1,845 square feet of living area. The dwellings were built from 1971 to 1990. Each comparable has a basement with two having

¹ The board of review submitted a copy of the subject's property record card disclosing the home has a full basement partially finished with a 1,160 square foot recreation room, which was not refuted by the appellant in rebuttal.

finished area,² central air conditioning, and a garage ranging in size from 560 to 725 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in size from 10,001 to 15,002 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .38 to 1.19 miles from the subject property. The sales occurred from January 2020 to October 2020 for prices ranging from \$179,900 to \$252,300 or from \$112.23 to \$141.76 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$80,918.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,954. The subject's assessment reflects a market value of \$258,508 or \$137.36 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 with comparables #1 and #2 being the same properties as appellant's comparables #4 and #5, respectively.³ The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,693 to 2,130 square feet of living area. The dwellings were built from 1983 to 1990. Three comparables have a full basement with one having finished area, and one comparable has a slab foundation. Three comparables have central air conditioning, two comparables have one fireplace, and each comparable has an attached garage ranging in size from 420 to 594 square feet of building area. These properties have sites ranging in size from 10,960 to 16,680 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .32 to 1.19 miles from the subject property. The sales occurred from April 2020 to October 2021 for prices ranging from \$245,000 to \$305,000 or from \$140.17 to \$151.75 per square foot of living area, land included.

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 seven comparable sales submitted by the parties to support their respective positions with two comparables being common to the parties. The Board gives less weight to

² The appellant submitted a copy of the Multiple Listing Service listing associated with comparable sale #3 disclosing the home was rehabbed in 2006 and the property has a finished basement. The board of review also utilized appellant's comparable #5 as its comparable #2 and described the home as having a 630 square foot recreation room in the basement, which was not refuted by the appellant in rebuttal.

³ The parties describe common comparable appellant's comparable #5/board of review comparable #2 as having different sale dates and different prices with the appellant indicating the property sold on October 27, 2020, for a price of \$240,000 while the board of review indicated the property sold on October 20, 2020, for a price of \$245,000.

appellant's comparables #1 and #2 due to differences from the subject dwelling in age. The Board finds that appellant's comparable #3 differs from the subject in chronological age, however, the home was rehabbed in 2006 which should make its effective age more similar to the age of the subject dwelling. The Board gives less weight to board of review comparable sale #3 due to differences from the subject dwelling in foundation as well as the fact this property lacks central air conditioning and has no fireplace, which are features of the subject dwelling. The Board finds the best evidence of market value to be the appellant's comparable sales #3, #4 and #5 as well as board of review comparable sales #1, #2 and #4, which includes the two common comparable sales submitted by the parties. Appellant's comparable #4/board of review comparable #1 and board of review comparable #4 have unfinished basements whereas the subject has a partially finished basement suggesting these two comparables would require upward adjustments to make them more equivalent to the subject property. Appellant's comparable #5/board of review comparable #2 has no fireplace while the subject has one fireplace indicating that this comparable would require an upward adjustment for this feature. These comparables sold for prices ranging from \$240,000 to \$278,000 or from \$135.32 to \$151.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,508 or \$137.36 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 after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property 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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