



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

APPELLANT: Ray Johnson
DOCKET NO.: 21-04237.001-R-1
PARCEL NO.: 02-32-401-013

The parties of record before the Property Tax Appeal Board are Ray Johnson, 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: \$13,890
IMPR.: \$40,147
TOTAL: \$54,037

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 1.5-story dwelling of wood siding exterior construction with 1,019 square feet of living area. The dwelling was constructed in 1950. Features of the property include a basement, central air conditioning, and a detached garage with 784 square feet of building area. The property has a 27,948 square foot site located in Lake Villa, Lake Villa 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 with 1.5-story dwellings of wood frame construction that range in size from 1,077 to 1,188 square feet of living area. The homes were built from 1934 and 1950. Each comparable has a basement, one comparable has central air conditioning, and two comparables have a garage with either 252 or 576 square feet of building area. These properties have sites ranging in size from 12,375 to 411,821 square feet of

land area. The comparables are located from .57 to 4.61 miles from the subject property. The sales occurred from March 2019 to November 2020 for prices ranging from \$95,000 to \$215,000 or from \$79.97 to \$199.63 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$40,077.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,037. The subject's assessment reflects a market value of \$165,517 or \$159.49 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, with comparable #1 being the same property as appellant's comparable #2, that are improved with two 1-story dwellings, two 1.5-story dwellings, and one bi-level/raised ranch style dwelling of wood siding or brick exterior construction that range in size from 1,080 to 1,359 square feet of living area. The homes were built from 1912 to 1974. Each comparable has a basement or lower level, two comparables have central air conditioning, and four comparables have one or two fireplaces. Comparable #3 has an attached garage with 420 square feet of building area and a detached garage with 484 square feet of building area. Comparables #1, #2, #4 and #5 have either an attached or detached garage ranging in size from 252 to 725 square feet of building area. These properties have sites ranging in size from 9,320 to 17,880 square feet of land area and are located from .18 to 1.89 miles from the subject property. The sales occurred from July 2020 to March 2022 for prices ranging from \$172,000 to \$242,500 or from \$147.17 to \$224.33 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 gives little weight to appellant's comparable sale #1 and board of review comparable sale #2 as the dates of sale are not as proximate in time to the assessment date as the best sales in this record. The Board gives little weight to appellant's comparable sale #3 due to its distance from the subject property and the property's significantly larger land area in relation to the subject property. The Board gives most weight to the appellant's comparable sale #2 and board of review comparable sales #1, #3, #4 and #5, which includes the common sale. The Board finds that three of the board of review comparables differ from the subject dwelling in style, however, they do provide indicia of market value. The Board finds three of the comparables lack central air conditioning, a feature of the subject property, and three have smaller garage area than the subject, suggesting each would require an upward adjustment to make them more equal to the subject property. Conversely, three of the comparables have one or two fireplaces, a feature the subject does not have, indicating these comparables would require a downward adjustment to make them more equivalent to the subject property for this feature. These four comparables sold

for prices ranging from \$172,000 to \$225,000 or from \$147.17 to \$182.63 per square foot of living area, including land. The overall best comparable is appellant's comparable #2/board of review comparable #1, however, this property lacks central air conditioning and has a smaller garage than the subject indicating upward adjustments would be appropriate. This property sold in November 2020 for a price of \$172,000 or \$159.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,517 or \$159.49 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 overall best comparable sale submitted by the parties after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject 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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