



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

APPELLANT: Robert Flood  
DOCKET NO.: 21-04248.001-R-1  
PARCEL NO.: 07-31-205-020

The parties of record before the Property Tax Appeal Board are Robert Flood, 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:** \$12,192  
**IMPR.:** \$65,800  
**TOTAL:** \$77,992

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-story dwelling of wood siding exterior construction with 1,784 square feet of living area. The dwelling was constructed in 1964 and has an effective age of 1978. Features of the home include a basement, one fireplace, and a 616 square foot garage. The property has a 10,020 square foot site and is located in Grayslake, 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 .59 of a mile from the subject and have the same assessment neighborhood code as the subject. These comparables have sites ranging in size from 10,202 to 19,868 square feet of land area that are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,536 to 1,878 square feet of living area. The dwellings were built from 1951 to 1968 where comparables #1 and #3

have effective ages of 1963 and 1977, respectively. Each comparable has a basement and a garage ranging in size from 576 to 676 square feet of building area. Two comparables have central air conditioning. The appellant reported comparable #1 was a recent rehab in 2006. The Multiple Listing Service sheet associated with this sale submitted by the appellant disclosed an addition was completed in 2006 which included a new roof, siding and windows for the rest of home. The comparables sold from May 2019 to May 2021 for prices ranging from \$230,000 to \$258,000 or from \$128.86 to \$167.97 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,992. The subject's assessment reflects a market value of \$234,562 or \$131.48 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 .81 of a mile from the subject and have the same assessment neighborhood code as the subject. Comparables #1 and #3 are the same sales as appellant's comparables #1 and #3, respectively. The comparables are reported to have sites ranging in size from 9,000 to 11,980 square feet of land area and are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,536 to 1,878 square feet of living area. The dwellings were built from 1951 to 1960 where comparables #1 and #3 have effective ages of 1963 and 1977, respectively. Each comparable is reported to have a basement, one of which has finished area.<sup>1</sup> Three comparables have central air conditioning. One comparable has a fireplace. Each comparable has a garage ranging in size from 352 to 922 square feet of building area. Comparable #2 has an additional 360 square foot garage. Comparable #4 has an inground swimming pool. The comparables sold from July 2020 to December 2021 for prices ranging from \$242,000 to \$265,000 or from \$128.86 to \$167.97 per square foot of living area, land included. 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 record contains five comparable sales for the Board's consideration, two of which are common comparables. The Board gives less weight to appellant's comparable #2 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #2 and #4 which either have

---

<sup>1</sup> The Board finds the MLS listing sheet submitted by the appellant disclosed that board of review comparable #1 has an unfinished basement, not a finished basement as reported by the board of review.

finished basement area or an inground swimming pool when compared to the subject which lack these features.

The Board finds the best evidence of market value to be the parties' two common comparables which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and features. These comparables sold in July 2020 and May 2021 for prices of \$242,000 and \$258,000 or for \$128.86 and \$167.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$234,562 or \$131.48 per square foot of living area, including land, which falls below the two best comparable sales in the record on overall value and bracketed on a price per square foot. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Flood, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

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