



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

APPELLANT: Timothy Smith  
DOCKET NO.: 21-04495.001-R-1  
PARCEL NO.: 06-10-106-026

The parties of record before the Property Tax Appeal Board are Timothy Smith, 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:** \$4,398  
**IMPR.:** \$43,572  
**TOTAL:** \$47,970

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 1,282 square feet of living area. The dwelling was built in 1949. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 696 square feet of building area. The property has a 12,149 square foot site and is in Lake Villa, Lake Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with one-story dwellings of wood frame construction that range in size from 1,218 to 1,325 square feet of living area. The homes were built from 1947 to 1955. One comparable has an unfinished basement, six comparables have central air conditioning, six comparables have one fireplace, and each comparable has a garage ranging in size from 240 to

625 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from .16 to 1.18 miles from the subject property. These properties have improvement assessments ranging from \$27,110 to \$42,219 or from \$21.93 to \$32.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$39,716.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,970. The subject property has an improvement assessment of \$43,572 or \$33.99 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of wood siding exterior construction that range in size from 1,223 to 1,313 square feet of living area. The homes were built from 1949 to 1951. Each comparable has a crawl space foundation, one comparable has central air conditioning, four comparables have one fireplace, and each comparable has a garage ranging in size from 480 to 864 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from .42 to .65 miles from the subject property. These properties have improvement assessments ranging from \$42,253 to \$45,915 or from \$34.13 to \$35.35 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on seventeen comparables to support their respective positions. The comparables are improved with homes similar to the subject in style, size and age. The Board gives less weight to appellant's comparable #2 as this property has a basement, unlike the subject's crawl space foundation. The Board gives less weight to appellant's comparable #3 as the improvement assessment is an outlier in relation to the remaining comparables submitted by the parties. The fifteen remaining comparables have varying degrees of similarity in features with the subject property in that nine do not have central air conditioning unlike the subject, suggesting each would require an upward adjustment for this amenity; nine comparables have one fireplace while the subject has no fireplace, suggesting each would require a downward adjustment for this feature; and nine have significantly smaller garages than the subject, suggesting each would require an upward adjustment for this characteristic. These comparables have improvement assessments that range from \$38,107 to \$45,915 or from \$29.65 to \$35.35 per square foot of living area. The subject's improvement assessment of \$43,572 or \$33.99 per square foot of living area falls within the range established by the best comparables in this record and appears to be equitably assessed after considering the necessary adjustments to make the comparables more equivalent to the subject property. Based on this record the Board

finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: October 17, 2023



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

Timothy Smith, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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