



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

APPELLANT: Victory Ground  
DOCKET NO.: 22-00203.001-R-1  
PARCEL NO.: 08-05-101-005

The parties of record before the Property Tax Appeal Board are Victory Ground, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$7,921  
**IMPR.:** \$47,076  
**TOTAL:** \$54,997

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 2022 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 bi-level/raised ranch dwelling of aluminum siding exterior construction with 756 square feet of above ground living area. The dwelling was constructed in 1970. Features of the home include a lower level with finished area, a fireplace and a 440 square foot garage. The property has a 6,930 square foot site and is located in Waukegan, Waukegan 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 that have the same assessment neighborhood code as the subject and are located within 0.5 of a mile from the subject. The parcels range in size from 7,150 to 7,540 square feet of land area. The comparables are improved with bi-level/raised ranch or split-level dwellings of aluminum siding, wood siding or vinyl siding and brick exterior construction ranging in size from 982 to 1,296 square feet of

above ground living area. The dwellings were built from 1963 to 1980, with comparables #2, #4 and #5 having reported effective ages of 1980, 1999 and 2000, respectively. Each comparable has a lower level with finished area and a garage ranging in size from 567 to 624 square feet of building area. Four comparables have central air conditioning and comparable #3 has a fireplace. The comparables sold from December 2020 to August 2021 for prices ranging from \$159,800 to \$230,000 or from \$131.52 to \$207.74 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$48,296, which would reflect a market value of \$144,902 or \$191.67 per square foot of above ground living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,997. The subject's assessment reflects a market value of \$165,008 or \$218.26 per square foot of above ground living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within 0.45 of a mile from the subject. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #4 and #5, respectively. The parcels range in size from 7,070 to 8,150 square feet of land area. The comparables are improved with split-level dwellings of wood siding or aluminum siding exterior construction containing either 847 or 982 square feet of above ground living area. The dwellings were built from 1964 to 1980 with comparables #2, #3 and #4 having reported effective ages of 1999, 2000 and 1991, respectively. Each comparable has a lower level with finished area and central air conditioning. Three comparables each have either a 399 or 576 square foot garage. The comparables sold from June 2020 to October 2021 for prices ranging from \$192,500 to \$204,000 or from \$196.03 to \$236.13 per square foot of above ground living area, including land. 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 a total of seven comparable sales for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's

---

<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

comparables #1, #2 and #3 due to their larger dwelling sizes in relation to the other comparables in the record when compared to the subject. The Board has given reduced weight to board of review comparable #4 due to its lack of a garage, a feature of the subject and its sale date occurred 18 months prior to the assessment date at issue and is thus less likely to be indicative of the subject's market value as of January 1, 2022.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review comparable #2, the appellant's comparable #5/board of review comparable #3 and board of review comparable #1, which sold more proximate in time to the January 1, 2022 assessment date and are overall most similar to the subject in location, dwelling size and some features. However, the Board finds each dwelling has central air conditioning, not feature of the subject and the two common comparables have newer effective ages when compared to the subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2020 to October 2021 for prices ranging from \$192,500 to \$204,000 or from \$196.03 to \$236.13 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$165,008 or \$218.26 per square foot of above ground living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

February 20, 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

Victory Ground, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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