



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

APPELLANT: Joseph Henderick
DOCKET NO.: 22-01368.001-R-1
PARCEL NO.: 10-16-402-006

The parties of record before the Property Tax Appeal Board are Joseph Henderick, 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: \$58,827
IMPR.: \$155,321
TOTAL: \$214,148

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 two-story dwelling of brick construction containing 4,099 square feet of living area. The dwelling was built in 2000. Features of the home include a full basement with a 1,568 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 693 square feet of building area.¹ The property has a site with approximately 21,300 square feet of land area in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings that range in size from 3,473 to 4,121 square feet of living area. The homes were built from

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 1,568 square feet of recreation room area and one fireplace stack with two openings, which were not refuted by the appellant in rebuttal.

1994 to 2001. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 668 to 864 square feet of building area. These properties have sites ranging in size from 14,366 to 18,043 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .09 to .46 of a mile from the subject property. The sales occurred from May 2020 to March 2021 for prices ranging from \$480,000 to \$605,000 or from \$116.48 to \$147.20 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$196,732.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,148. The subject's assessment reflects a market value of \$642,508 or \$156.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story or two-story dwellings of brick, stucco, or wood siding exterior construction that range in size from 3,574 to 4,512 square feet of living area.³ The homes were built from 1996 to 2007. Each comparable has a basement with a recreation room ranging in size from 380 to 1,694 square feet, central air conditioning, one fireplace, and an attached garage ranging in size from 661 to 1,030 square feet of building area. The comparables have sites ranging in size from 13,650 to 25,600 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .19 to .69 of a mile from the subject property. The sales occurred from January 2021 to April 2022 for prices ranging from \$635,000 to \$775,000 or from \$149.69 to \$196.86 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 record contains nine comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 as these comparables sold in 2020, not as proximate in time to the assessment date as the remaining comparable sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #4 and the board of review comparable sales, which are relatively similar to the subject property in location, land area, age, dwelling size, and features. These

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

³ Board of review comparables #2 and #4 are described as being one-story dwellings, however, the grid analysis indicates the comparables have 1,496 square feet and 962 square feet of ground floor living area and 4,145 square feet and 3,632 square feet of above ground living area, respectively, indicating the homes are multi-story dwellings.

comparables sold for prices ranging from \$605,000 to \$775,000 or from \$147.20 to \$196.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$642,508 or \$156.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: 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

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