



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

APPELLANT: Patricia Craig
DOCKET NO.: 22-01370.001-R-1
PARCEL NO.: 08-33-314-039

The parties of record before the Property Tax Appeal Board are Patricia Craig, 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: \$5,811
IMPR.: \$38,583
TOTAL: \$44,394

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 1-story dwelling of aluminum siding exterior construction with 1,260 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement and a 506 square foot garage. The property has a 7,514 square foot site and is located in North Chicago, Waukegan 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 located in the same assessment neighborhood code as the subject and within .77 of a mile from the subject property. The comparables have sites that range in size from 5,279 to 7,518 square feet of land area. The comparables are improved with 1-story dwellings of wood frame exterior construction that range in size from 1,124 to 1,426 square feet of living area that were built from 1900 to 1962, with comparable #1 having an effective age of 1950. The appellant reported that each comparable has a basement. Comparable #2 has central air conditioning. Three comparables each have a garage ranging in size from 299 to 561 square feet of building area. The comparables sold from

February 2020 to August 2021 for prices ranging from \$70,000 to \$160,000 or from \$49.09 to \$142.35 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,394. The subject's assessment reflects a market value of \$133,195 or \$105.71 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. Comparable #3 is the same property as the appellant's comparable #4.² The comparables are located in the same assessment neighborhood code as the subject and within .82 of a mile from the subject property. The comparables have sites that range in size from 4,950 to 7,900 square feet of land area. The comparables are improved with 1-story dwellings of either brick or aluminum siding exterior construction ranging in size from 885 to 1,135 square feet of living area that were built from 1901 to 1954. Comparables #1, #3 and #4 have effective ages that range from 1961 to 1976. Each comparable has a basement, one with finished area. One comparable has a fully finished attic. One comparable has central air conditioning. Three comparables each have a garage ranging in size from 420 to 484 square feet of building area. The comparable sold from May 2021 to October 2022 for prices ranging from \$100,000 to \$160,000 or from \$112.99 to \$145.45 per square foot of 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 parties submitted a total of seven comparable sales for the Board's consideration with one comparable being common to both parties. The Board has given less weight to appellant's comparables #1, #2 and #3 along with board of review comparables #1 and #4, due to their dissimilar dwelling size and/or sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be common comparable as well as board of review's comparable #2. The Board finds that these two comparables sold more proximate in

¹ 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.

² The board of review disclosed that the common comparable has a basement with finished area, central air conditioning, a brick exterior construction and was built in 1954 with an effective age of 1976, which was not refuted by the appellant.

time and are relatively similar to the subject in location, design, dwelling size, and some features. However, the common comparable has central air conditioning, a feature the subject lacks, suggesting downward adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, these two comparables sold in July 2021 and October 2022 for prices of \$130,000 and \$160,000 or \$114.54 and \$142.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$133,195 or \$105.71 per square foot of living area, including land, which is bracketed by the two best comparables on an overall market value but is below the two best comparables 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 warranted.

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

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