



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

APPELLANT: James Best
DOCKET NO.: 22-01376.001-R-1
PARCEL NO.: 07-31-304-009

The parties of record before the Property Tax Appeal Board are James Best, 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: \$33,394
IMPR.: \$106,113
TOTAL: \$139,507

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 tri-level dwelling of wood siding exterior construction with 3,450 square feet of living area.¹ The dwelling was constructed in 1968. Features of the home include a finished lower-level, central air conditioning, one fireplace and a garage with 925 square feet of building area. The property has a 45,150 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 from .35 of a mile to 2.12 miles from the subject property. The comparables have sites that range in size from 8,925 to 45,498 square feet of land area. The comparables are improved with 1-story dwellings of wood frame exterior construction that range in size from 2,951 to 3,397 square feet of living area that

¹ The Board finds the best description of the subject is found in the evidence provided by the board of review, that was not refuted by the appellant in rebuttal.

were built in 1986 and 2003. The appellant reported that each comparable has a basement, central air conditioning and a garage ranging in size from 441 or 962 square feet of building area. Two comparables have either one or three fireplaces.² The comparables sold from September 2020 to July 2022 for prices ranging from \$367,500 to \$675,000 or from \$114.63 to \$198.70 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 \$139,507. The subject's assessment reflects a market value of \$418,563 or \$121.32 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located from .08 to .50 of a mile from the subject property. The comparables have sites that range in size from 39,260 to 60,450 square feet of land area. The comparables are improved with either tri-level or 1-story ranch dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,848 to 2,411 square feet of living area that were built from 1969 to 1979. Two comparables each have a finished lower level, one with a basement and two comparables have basements with finished area. Each comparable has central air conditioning, either one or two fireplaces and a garage ranging in size from 506 to 1,245 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from June to October 2021 for prices ranging from \$360,000 to \$540,000 or from \$152.63 to \$237.68 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 Board gives less weight to the appellant's comparables and board of review comparables #3 and #4 which are dissimilar 1-story ranch dwellings when compared to the subject's tri-level dwelling. Furthermore, the appellant's comparables are newer dwellings, two of which are located over 2 miles away from the subject.

² The appellant submitted MLS data sheet for comparable #3 disclosing that the comparable has a walk-out basement with finished area, a wine cellar, three fireplaces and an inground swimming pool. The comparable was rehabbed in 2020.

³ 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.

The Board finds the best evidence of market value to be board of review comparables #1 and #2. Despite both comparables having considerably smaller dwelling sizes, they are overall most similar to the subject in location, site size, age and some features. However, comparable #2 has a basement and an inground swimming pool unlike the subject. Nevertheless, the best comparables sold in July and October 2021 for prices of \$360,000 and \$540,000 or \$194.81 and \$237.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$418,563 or \$121.32 per square foot of living area, including land, which falls within the range established by the best comparables in the record on overall value and below the range on a price per square foot. After considering adjustments to the best comparable sales for differences such as dwelling size and features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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: March 26, 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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