



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

APPELLANT: Aaron King
DOCKET NO.: 22-01388.001-R-1
PARCEL NO.: 04-28-210-015

The parties of record before the Property Tax Appeal Board are Aaron King, 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: \$6,147
IMPR.: \$36,315
TOTAL: \$42,462

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 2-story, two-unit dwelling¹ of wood siding exterior construction with 1,844 square feet of living area. The dwelling was constructed in 1906. Features of the home include an unfinished basement and a 2-car garage. The property has an approximately 8,650 square foot site and is located in Zion, Zion 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 located from .16 to .66 of a mile from the subject property. The comparables have sites that range from 7,144 to 11,600 square feet of land area. The comparables are improved with 2-story dwellings that range in size from 1,512 to 2,016 square feet of living area that were built from 1904 to 1909. The appellant reported that

¹ Additional descriptive details regarding the subject property were gleaned from the Multiple Listing Service (MLS) data sheet and the property record card submitted by the board of review, which was not refuted by the appellant in rebuttal filing.

each comparable has an unfinished basement. Two comparables each have central air conditioning, one comparable has one fireplace and two comparables each have a garage with either 480 or 528 square feet of building area. The comparables sold from July 2021 to June 2022 for prices ranging from \$89,000 to \$160,000 or from \$44.15 to \$102.51 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 \$42,462. The subject's assessment reflects a market value of \$127,399 or \$69.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%².

In response to the appeal, the board of review submitted a grid analysis on the appellant's comparables which contained additional descriptive details regarding each comparable. According to the grid the comparables dwellings have stucco, wood siding or aluminum siding exterior construction and three comparables each have central air conditioning and one fireplace. The board of review also submitted MLS data sheet for the appellant's comparables #1 and #3, noting comparable #1 was sold "as is". The board of review noted that appellant's comparable #2 is the only comparable that is a multi-unit dwelling.

In support of its contention of the correct assessment, the board of review submitted MLS data sheets and information on eight comparables properties with nine sales located from .17 of a mile to 1.06 miles from the subject property.³ Board of review comparables #2 and #8 are the same property, which sold twice. The comparables have sites that range from 7,000 to 9,410 square feet of land area. The comparables are improved with 1.5-story, 1.75-story, 2-story or 2.5-story, two-unit dwellings of brick, aluminum siding or wood siding exterior construction that range in size from 1,404 to 2,520 square feet of living area that were built from 1900 to 1926. Each comparable has an unfinished basement. Five comparables each have a garage ranging in size from 400 to 616 square feet of building area. The comparables sold from January 2021 to April 2022 for prices ranging from \$141,890 to \$210,000 or from \$57.14 to \$104.17 per square foot of living area, including land. The board of review disclosed that the subject dwelling sold in February 2019 for \$80,000 or \$43.38 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

² 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.

³ The Board has renumbered the second set of five comparables, where comparable with PIN 04-21-215-005 is the same property as comparable #5. The four remaining comparables are numbered #6 through #9 for ease of reference.

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 thirteen comparable properties with fourteen sales for the Board's consideration, as one property sold twice. The Board has given less weight to appellant's comparables #1, #3, #4 and #5 as none of these comparables were described as two-unit dwellings, like the subject and the remaining comparables in the record. The Board gave less weight to board of review comparables #2, #5, #8 and #9, due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #2 along with board of review comparables #1, #3, #4, #6 and #7, which are two-unit dwellings, like the subject and are similar to the subject in location, dwelling size, age and some features. The Board finds that the comparables sold from August 2021 to June 2022 for prices ranging from \$125,000 to \$210,000 or from \$63.52 to \$104.17 per square foot of living area, including and. The subject's assessment reflects a market value of \$127,399 or \$69.09 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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: 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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