



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

APPELLANT: Larry Bowers
DOCKET NO.: 22-01492.001-R-1
PARCEL NO.: 16-15-410-013

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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: \$31,739
IMPR.: \$82,044
TOTAL: \$113,783

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 two separate dwellings and a detached garage.¹ Dwelling #1 is described as a 1-story dwelling of stucco exterior construction with 1,016 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement with finished area, central air conditioning, one fireplaced. Dwelling #2 is described as a 1-story dwelling of brick exterior construction with 962 square feet of living area. Features of the home include a basement with finished area, central air conditioning and a detached garage with 420 square feet of building area. The property has an approximately 6,870 square foot site and is located in Highwood, Moraine 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 in the same assessment

¹ Additional descriptive details regarding the subject property were gleaned from the subject's property record cards submitted by the board of review, which was not refuted by the appellant in any rebuttal filing.

neighborhood code as the subject and within .27 of a mile from the subject property. The comparables have sites ranging in size from 4,574 to 7,532 square feet of land area. The comparables are improved with 1-story dwellings ranging in size 920 to 1,212 square feet of living area that were built from 1928 to 1950, with comparables #2 and #3 having effective ages of 1957 and 1947, respectively. The appellant reported that each comparable has a basement and a garage ranging in size from 294 to 550 square feet of building area. Three comparables each have central air conditioning and two comparables each have one fireplace. The comparables sold from February 2020 to January 2022 for prices ranging from \$250,000 to \$330,000 or from \$256.67 to \$336.96 per square foot of living area, including land. The appellant also submitted Multiple Listing Service data sheets for comparables #2 and #5, disclosing that the dwellings were rehabbed in 2016 and 2014, respectively. 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 \$113,783. The subject's assessment reflects a market value of \$341,383 or \$172.24 per square foot of living area, land included, using combined square footage of 1,982, when applying 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 three comparable sales. Comparable #2 is the same property as the appellant's comparable #4. The comparables are located in the same assessment neighborhood code as the subject and within .14 of a mile from the subject property. The comparables have sites ranging in size from 3,980 to 9,870 square feet of land area. The comparables are improved with 1-story dwellings of either brick or wood siding exterior construction ranging in size from 798 to 987 square feet of living area that were built from 1930 to 1956, with comparable #3 having an effective age of 1958. Each comparable has a basement, one with finished area. Two comparables each have central air conditioning, one comparable has a fireplace and two comparables each have a garage with either 234 or 576 square feet of building area. The comparables sold from February 2020 to April 2022 for prices ranging from \$265,000 to \$362,000 or from \$330.73 to \$366.77 per square foot of living area, including land. The board of review reported the subject sold in August 2019 for \$330,000 or \$166.84 per square foot of living area, land included, when using 1,978 square feet of living area. 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.

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.

The Board finds the parties submitted a total of seven comparable properties for the Board's consideration, with one comparable being common to both parties. The Board gave reduced weight to the common comparable along with board of review comparable #3 due to their remote sale dates occurring in 2020, less proximate in time to the January 1, 2022, assessment date given other sales available in the record.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3 and #5 along with board of review comparable #1. The Board finds that these comparables sold more proximate in time to the January 1, 2022, assessment date. However, all of the comparables have less living area due to the lack of a second dwelling, six comparables lack finished basement area and three comparables lack central air conditioning when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject property. These comparables sold from April 2021 to April 2022 for prices ranging from \$250,000 to \$362,000 or from \$256.67 to \$366.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,383 or \$336.01 per square foot of living area, including land, which falls within the range of the best comparable sales in this record, which appears to be well supported given the subject's second dwelling and superior features. 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

AGENCY

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