



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

APPELLANT: Kevin Campbell
DOCKET NO.: 22-01504.001-R-1
PARCEL NO.: 16-23-209-011

The parties of record before the Property Tax Appeal Board are Kevin Campbell, 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: \$145,781
IMPR.: \$154,215
TOTAL: \$299,996

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 1.5-story dwelling of stucco exterior construction containing 4,080 square feet of living area. The dwelling was built in 1925 with an effective construction date of 1930. Features of the property include a partial unfinished basement, central air conditioning, two fireplaces, and a detached garage with 484 square feet of building area. The property has a 30,000 square foot site located in Highland Park, Moraine 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 improved with two-story dwellings that range in size from 3,342 to 4,794 square feet of living area. The homes were constructed from 1914 to 2000 with comparable #1 having an effective construction date of 2001. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size

from 530 to 713 square feet of building area. These properties have sites ranging in size from 15,002 to 22,895 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .51 of a mile from the subject. The sales occurred from November 2020 to January 2021 for prices ranging from \$570,000 to \$845,000 or from \$118.90 to \$216.78 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$259,734.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$299,996. The subject's assessment reflects a market value of \$900,078 or \$220.61 per square foot of living area, land included, when using 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 improved with two-story dwellings of stucco, wood siding, or brick and wood siding exterior construction that range in size from 3,970 to 4,481 square feet of living area. The homes were built from 1880 to 1930 and have effective construction dates from 1909 to 1960. Each comparable has a full basement with three being partially finished with recreation rooms, central air conditioning, one to three fireplaces, and an attached or detached garage ranging in size from 420 to 576 square feet of building area. The comparables have sites ranging in size from 21,180 to 45,170 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .02 to .61 of a mile from the subject property. The sales occurred from January 2021 to March 2022 for prices ranging from \$890,000 to \$1,200,000 or from \$216.44 to \$297.77 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 Board finds the best evidence of market value to be the board of review comparable sales as these comparables are more similar to the subject dwelling in chronological age, effective age, and size as well as selling more proximate in time to the assessment date than the comparables submitted by the appellant. The board of review comparables are relatively similar to the subject in features with the exception comparables #2, #3 and #4 have finished basement area, a feature the subject does not have, suggesting these comparables would require downward or negative adjustments to make them more equivalent to the subject property. The board of review comparables sold from January 2021 to March 2022 for prices ranging from \$890,000 to \$1,200,000 or from \$216.44 to \$297.77 per square foot of living area, including land. The

¹ 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.

subject's assessment reflects a market value of \$900,078 or \$220.61 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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