



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

APPELLANT: Dr. George Walker
DOCKET NO.: 22-01643.001-R-1
PARCEL NO.: 16-21-101-023

The parties of record before the Property Tax Appeal Board are Dr. George Walker, 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: \$118,534
IMPR.: \$183,590
TOTAL: \$302,124

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 two-story dwelling of frame and brick exterior construction with 4,655 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement, central air conditioning, a fireplace and an 814 square foot garage.¹ The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with two-story dwellings that range in size from 4,434 to 4,860 square

¹ The board of review provided an Multiple Listing Service (MLS) sheet for the subject from March 2016, which described the subject property as having 5.1 bathrooms and a finished basement that is contrary to county assessment records. However, both parties listed the subject property, in their respective spreadsheets, as having 3.5 bathrooms with no finished area in the basement.

feet of living area. The homes were built from 1991 to 1998. Each comparable has a full basement, central air conditioning, a fireplace, and a garage ranging in size from 785 to 960 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.04 to 0.34 of a mile from the subject property. The comparables have improvement assessments ranging from \$112,990 to \$186,058 or from \$23.88 to \$41.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$169,698.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$302,124. The subject property has an improvement assessment of \$183,590 or \$39.44 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with board of review comparables #2, #3 and #4 being the same as appellant's comparables #5, #6 and #4. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,434 to 5,032 square feet of living area. The homes were built from 1991 to 1998. Each comparable has a full basement, central air conditioning, a fireplace, and a garage ranging in size from 778 to 936 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.04 to 0.33 of a mile from the subject property. The comparables have improvement assessments ranging from \$172,418 to \$207,023 or from \$37.81 to \$41.96 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables submitted by the parties to support their respective positions with three comparables being common to the parties. The parties' nine comparables have improvement assessments ranging from \$112,990 to \$207,023 or from \$23.88 to \$41.96 per square foot of living area. The subject's improvement assessment of \$183,590 or \$39.44 per square foot of living area falls within the range on both a total improvement assessment and per square foot assessment basis. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #6/board of review comparable #3, which were constructed in the same year as the subject and are most similar in terms of size and amenities. These comparables had improvement assessments of \$172,623 and \$183,281 or \$36.74 and \$39.81 per square foot of living area. The subject's improvement assessment of \$39.44 per square foot of living area is bracketed by the two best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed 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: 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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