



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

APPELLANT: James Middendorf  
DOCKET NO.: 22-01846.001-R-1  
PARCEL NO.: 07-32-401-024

The parties of record before the Property Tax Appeal Board are James Middendorf, 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:** \$27,751  
**IMPR.:** \$120,112  
**TOTAL:** \$147,863

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 wood siding exterior construction with 2,636 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 552 square foot garage. The property has a 12,406 square foot site and is located in Gurnee, 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 within .48 of a mile from the subject. The comparables have sites ranging in size from 11,456 to 14,375 square feet of land area and are improved with 1.5-story dwellings ranging in size from 2,909 to 2,992 square feet of living area. The dwellings were built in 1994 or 2002. Each dwelling has a basement, central air conditioning, a fireplace and a garage ranging in size from 529 to 600 square feet of building

area. The comparables sold from June 2020 to June 2022 for prices ranging from \$437,500 to \$565,000 or from \$146.22 to \$194.16 per square foot of living area, including land. Based on this evidence the appellant requests 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 \$147,863. The subject's assessment reflects a market value of \$443,633 or \$168.30 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup> The board of review disclosed that 2019 was the first year of Quadrennial General Assessment Cycle and an equalization factor of 1.0418 was applied to all non-farm properties for the 2022 tax year in Warren Township.

In support of its contention of the correct assessment the board of review submitted a copy of a Final Administrative Decision of the Property Tax Appeal Board for the subject property under docket number 20-04955. The board of review disclosed the subject is an owner-occupied dwelling and the subject's current assessment of \$147,863 was calculated pursuant to the Illinois Property Tax Code section 35-ILCS 200/16-185 which was not refuted by the appellant in rebuttal evidence.

In further support the board of review submitted information on five comparable sales located within .53 of a mile from the subject. The comparables have sites ranging in size from 10,010 to 17,730 square feet of land area and are improved with 1-story dwellings ranging in size from 2,110 to 2,478 square feet of living area. The dwellings were built from 1997 to 2013. Each dwelling has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 598 square feet of building area. The comparables sold from November 2020 to September 2021 for prices ranging from \$470,000 to \$680,000 or from \$189.67 and \$308.06 per square foot of living area, including land.

The board of review noted appellant's comparable sales #1 and #2 sold approximately 17-18 months prior to the January 1, 2022 assessment date while appellant's comparable #3 supports the subject's assessed market value.

Based on the forgoing evidence, the board of review requests the Property Tax Appeal Board to sustain 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 pursuant to section 16-185

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<sup>1</sup> 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-04955.001-R-1 in which a decision was issued based upon an agreement of the parties reducing the subject's total assessment to \$138,442. The record indicates that the subject property is an owner-occupied dwelling, and the 2020 and 2022 tax years are within the same general assessment period. The record also indicated that the subject's 2022 assessment reflects the Property Tax Appeal Board's 2020 decision of \$138,442 plus the equalization factors which was not refuted by the appellant. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$147,863, which is equal to the subject's 2022 total assessment as determined by the Lake County Board of Review.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight comparable sales submitted by the parties to support their respective positions. The Board finds the board of review comparables are dissimilar ranch style dwellings when compared to the subject that sold more proximate in time to the assessment date at issue than the appellant's comparables. However, the appellant's comparables are similar in design to the subject. Nevertheless, the Board gives less weight to the board of review comparables which are dissimilar in design to the subject. Although two comparables sold in 2020, the Board gives most weight to the appellant's comparables which are similar in design. These comparables sold for prices ranging from \$437,500 to \$565,000 or from \$146.22 to \$194.16 per square foot of living area, including land. The subject's total assessment reflects a market value of \$443,633 or \$168.30 per square foot of living area, land included, which falls within the range established by the appellant's comparable sales. Therefore, based on this evidence, the Board finds the comparables further demonstrate the subject property is not overvalued for assessment purposes given the application of Section 16-185 to subject's assessment. For these reasons, the Property Tax Appeal Board finds that 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:

April 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Middendorf, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085