



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

APPELLANT: Milton Unda
DOCKET NO.: 22-01861.001-R-1
PARCEL NO.: 08-33-301-021

The parties of record before the Property Tax Appeal Board are Milton Unda, 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: \$5,236
IMPR.: \$57,567
TOTAL: \$62,803

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 multi-family dwelling of stucco exterior construction with 2,456 square feet of living area. The dwelling was constructed in 1930 and has an effective age of 1973. Features include an unfinished basement and a 484 square foot garage. The property has a 6,770 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .60 of a mile from the subject property. The comparables have sites ranging in size from 7,370 to 8,564 square feet of land area and are improved with 2-story dwellings of wood frame exterior construction ranging in size from 1,992 to 2,340 square feet of living area. The dwellings were built from 1925 to 1935 and have unfinished basements. Each comparable has a garage ranging in size from 360 to

480 square feet of building area. The comparables sold from September 2021 to July 2022 for prices ranging from \$65,000 to \$160,000 or from \$27.78 to \$76.63 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 \$62,803. The subject's assessment reflects a market value of \$188,428 or \$76.72 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 six comparable sales located within .71 of a mile from the subject. The comparables have sites ranging in size from 3,170 to 9,970 square feet of land area and are improved with 1-story,² 1.75-story, or 2-story multi-family dwellings of brick, aluminum siding, or wood siding exterior construction ranging in size from 2,112 to 2,816 square feet of living area. The dwellings were built from 1901 to 1960. Five comparables are reported to have full unfinished basements and one comparable is reported to have a crawl space. Two comparables have central air conditioning. Three comparables each have a garage ranging in size from 440 to 1,008 square feet of building area. The comparables sold from August 2021 to April 2022 for prices ranging from \$169,000 to \$240,000 or from \$76.37 to \$95.05 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in 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.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as they were not reported to be similar multi-family dwellings like the subject.

The Board finds the best evidence of market value to be the board of review comparables which are multi-family dwellings that have varying degrees of similarity to the subject in age/effective age, dwelling size, and features. These comparables sold from August 2021 to April 2022 for prices ranging from \$169,000 to \$240,000 or from \$76.37 to \$95.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,428 or \$76.72 per

¹ 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.

² Comparable #3 has more above ground living area than ground floor living area, suggesting this dwelling is part 2-story in design.

square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

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

APPELLANT

Miltton Unda, 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