



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

APPELLANT: Christopher Smith
DOCKET NO.: 22-01869.001-R-1
PARCEL NO.: 09-27-300-049

The parties of record before the Property Tax Appeal Board are Christopher Smith, 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:

F/Land:	\$338
Homesite:	\$20,271
Residence:	\$86,064
Outbuildings:	\$20,280
TOTAL:	\$126,953

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 dwelling of wood siding exterior construction with 2,424 square feet of living area.¹ The dwelling was constructed in 1990. Features of the home include a basement, central air conditioning, a fireplace, a 660 square foot garage, and a 308 square foot metal shed. There are also two, four side closed metal pole buildings totaling 7,344 square feet of building area. The property has a 57,064 square foot or 1.31-acre homesite and 182,952 square feet or 4.2 acres of farmland and is located in Wauconda, Wauconda Township, Lake County.

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review. The appellant did not disclose the subject has farmland or outbuildings.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three sales located from .94 to 1.17 miles from the subject. The comparables have sites that range in size from 10,075 to 11,678 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 1,946 to 2,692 square feet of living area. The dwellings were built in 1995 or 1997. Each comparable has a basement, central air conditioning, a fireplace and either a 400 or a 630 square foot garage. The comparables each sold in September 2021 for prices ranging from \$315,000 to \$369,000 or from \$133.73 to \$161.87 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 \$126,953. The property has a farmland assessment of \$338, a homesite assessment of \$20,271, a house assessment of \$86,064, and an outbuilding assessment of \$20,280.² The subject's homesite and residence assessments total \$106,335 and reflect a market value of \$319,708 or \$131.89 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appellant's comparables, the board of review submitted a grid analysis that contained additional descriptive details for each comparable. According to the board of review, the appellant's comparables have vinyl siding exterior construction and two comparables have finished basement area, one of which is a walk-out design.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .07 of a mile to 3.48 miles from the subject. The comparables have sites that range in size from 94,090 to 270,510 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,075 to 2,690 square feet of living area. The dwellings were built from 1978 to 1999. The comparables each have a basement, three of which have finished area and one is a walk-out design. Each comparable has central air conditioning and one or two fireplaces. Three comparables each have a garage ranging in size from 576 to 819 square feet of building area. The comparables sold from March 2019 to August 2020 for prices ranging from \$325,000 to \$417,000 or from \$155.02 to \$172.03 per square foot of living area, including land. 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

² The subject's farmland assessment is not based on fair cash value but on the property's agricultural economic value and the outbuilding assessment is to be based on its contributory value to the farming operation. See sections 10-115 and 10-140 of the Property Tax Code (35 ILCS 200/10-115 & 10-140).

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board has given reduced weight to the four comparables submitted by the board of review due to their sale dates in 2019 and 2020 not being as proximate in time to the assessment date as the other sales in the record. Additionally, board of review comparables #1, #2 and #3 are located from 1.78 to 3.48 miles away from the subject and board of review comparable #4 is a dissimilar 1-story dwelling when compared to the subject's 2-story design. The Board finds the appellant's comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design and age, although each has a substantially smaller site size when compared to the subject. These three comparables sold in September 2021 for prices ranging from \$315,000 to \$369,000 or from \$133.73 to \$161.87 per square foot of living area, including land. The subject's homesite and residence assessments total \$106,335 and reflect a market value of \$319,708 or \$131.89 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on the foregoing market value evidence of non-farm comparables, the Board finds the assessment of the subject property is not shown to be overvalued and a reduction in the subject's assessment is not justified on this record.

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

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