



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

APPELLANT: Linsford Pitts  
DOCKET NO.: 22-01949.001-R-1  
PARCEL NO.: 12-04-110-043

The parties of record before the Property Tax Appeal Board are Linsford Pitts, 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:** \$6,350  
**IMPR.:** \$35,074  
**TOTAL:** \$41,424

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-story dwelling of brick exterior construction<sup>1</sup> with 1,330 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement, a 285 square foot attached garage, and a 493 square foot detached garage. The property has an approximately 9,000 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.89 of a mile from the subject. The parcels range in size from 3,071 to 14,623 square feet of land area and are improved with 1-story homes ranging in size from 1,095 to 1,528 square feet of living area. The

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant.

dwelling were built from 1950 to 1963. Each home has a basement and a garage ranging in size from 288 to 528 square feet of building area. Two homes have central air conditioning and one home has a fireplace. The comparables sold from January 2021 to May 2022 for prices ranging from \$58,000 to \$170,000 or from \$46.96 to \$141.20 per square foot of living area, including land.

The appellant also submitted an appraisal prepared by Larry Dvorkin, a certified residential real estate appraiser, for a refinance transaction estimating a value for the subject of \$138,000 as of December 11, 2020. Under the sales comparison approach, the appraiser selected four comparables that sold in September and October 2020 for prices ranging from \$125,000 to \$139,900, which the appraiser adjusted for differences from the subject to conclude a value of \$138,000 for the subject under the sales comparison approach. Under the cost approach, the appraiser added the estimated depreciated replacement cost new of the dwelling of \$134,408 to the site improvements valued at \$5,000 and the site value estimated at \$6,479 to conclude a value for the subject of \$145,900 under the cost approach. The appraiser gave most weight to the sales comparison approach in opining a value for the subject of \$138,000 as of December 11, 2020.

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 \$41,424. The subject's assessment reflects a market value of \$124,546 or \$93.64 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.64 of a mile from the subject. Comparable #3 is the same property as the appellant's comparable #5. The parcels range in size from 3,060 to 6,460 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,176 to 1,328 square feet of living area. The dwellings were built from 1940 to 1963. Each home has a basement. Three homes each have a detached garage ranging in size from 528 to 576 square feet of building area and one home has a fireplace and central air conditioning. Comparable #4 has a fully finished attic. The comparables sold from \$145,500 to \$210,000 or from \$109.56 to \$178.57 per square foot of living area, including land. The board of review noted the subject's assessment reflects a lower market value than the appraisal presented by the appellant.

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 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 record contains eight comparable sales, including one common sale, and an appraisal for the Board's consideration. The Board gives less weight to the appellant's appraisal as it states a value conclusion as of December 11, 2020, more than one year prior to the assessment date, and relies on sales occurring in 2020, which are less likely to be indicative of market value as of the assessment date.

The Board gives less weight to the appellant's comparables #1 through #4 and the board of review's comparables #1 and #4, due to substantial differences from the subject in dwelling size, central air conditioning amenity, finished attic area, and/or garage amenity. Moreover, the appellant's comparable #1 sold for considerably less than the other comparables in this record, indicating this sale was an outlier.

The Board finds the best evidence of market value to be the appellant's comparable #5/board of review's comparable #3 and the board of review's comparable #2, which are similar to the subject in dwelling size, age, location, site size, and some features, although these comparables have one garage compared to the subject's two garages, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$170,000 and \$198,000 or \$141.20 and \$162.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,546 or \$93.64 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

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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