



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

APPELLANT: Kathleen King
DOCKET NO.: 22-01984.001-R-1
PARCEL NO.: 01-12-407-001

The parties of record before the Property Tax Appeal Board are Kathleen King, 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: \$4,361
IMPR.: \$62,767
TOTAL: \$67,128

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 is improved with a two-story dwelling of wood siding exterior construction containing 1,632 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full walk-out basement with a 408 square foot recreation room, central air conditioning, and two bathrooms.¹ The property also has a 260 square foot metal utility shed. The property has a 7,349 square foot site in Antioch, Antioch 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 improved with two-story dwellings of wood frame construction that range in size from 1,504 to 1,682 square feet of living area. The homes were built from 1951 to 1980 with the oldest home having an effective construction date

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 408 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

of 1985. Each comparable has a basement, central air conditioning, and a garage ranging in size from 483 to 820 square feet of building area. Comparables #1 and #3 have one fireplace. Comparable #2 has a 5,502 square foot site; the appellant did not disclose the site sizes for the two remaining comparables. The comparables are located from approximately 1.44 to 2.49 miles from the subject property. The sales occurred from May 2020 to September 2020 for prices ranging from \$184,500 to \$219,900 or from \$109.69 to \$141.87 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$63,098.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,128. The subject's assessment reflects a market value of \$201,404 or \$123.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The board of review provided a written statement explaining the subject property has a partial unfinished basement and a 456 square foot basement garage. In rebuttal the board of review asserted that the appellant's comparables are located in different subdivisions from the subject from approximately 1.5 miles to 2.5 miles from the subject property. The board of review also submitted a grid analysis of the appellant's comparable sales describing comparables #1 and #2 as having unfinished basements while comparable #3 has a full basement with a 576 square foot recreation room.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 1.5-story and 2-story dwellings of wood siding exterior construction that range in size from 1,144 to 1,805 square feet of living area. The homes were built from 1950 to 1988 with comparables #1 and #4 having effective construction dates of 1985 and 1975, respectively. One comparable has a walk-out partial basement foundation with 760 square feet of finished area, two comparables have crawl space foundations, and one comparable has a slab foundation. Each comparable has central air conditioning, two comparables have one fireplace, and three comparables have attached garages ranging in size from 420 to 660 square feet of building area. Comparable #1 also has a metal utility shed. These properties have sites ranging in size from 4,790 to 12,800 square feet. The comparables are located from approximately .04 to .16 of a mile from the subject property with two having the same assessment neighborhood code as the subject property. The sales occurred from November 2019 to August 2021 for prices ranging from \$174,000 to \$238,750 of from \$127.42 to \$152.10 per square foot of living area, including land.

The board of review also submitted location maps depicting the location of the subject property in relation to the comparable sales submitted by each party.

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

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

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 Board gives less weight to the appellant's comparables as these properties are not as similar to the subject property in location as are the comparables provided by the board of review. Additionally, less weight is given the appellant's comparables and board of review comparable #3 because these sales did not occur as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to board of review comparable sales #1, #2, and #4 as these comparables are most similar to the subject in location and sold most proximate in time to the January 1, 2022, lien date. These three comparables have either a crawl space or a concrete slab foundation whereas the subject has a full walk-out basement with finished area, which is superior to the comparables suggesting each would require an upward adjustment to make them more equivalent to the subject for this feature. Conversely, comparables #1 and #4 each have an attached garage whereas the subject is not described as having a garage on the property record card or in the grid analysis but, pursuant to the narrative of the board of review, has a 456 square foot basement garage, which would seem to be inferior to the comparables suggesting downward adjustments to the comparables may be appropriate. Comparables #1 and #4 each have a fireplace with the subject has not fireplace, suggesting these would require downward adjustments for this feature. Finally, board of review comparable #2 is improved with a dwelling that is older and smaller than the subject dwelling indication this property would require an upward adjustment for age and size. Nevertheless, these three comparables sold from January to August 2021 for prices ranging from \$174,000 to \$235,000 or from \$127.42 to \$152.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,404 or \$123.41 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence, after considering the suggested adjustments to the best comparables, the Board finds the assessment of the subject property is correct 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: February 20, 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

Kathleen King, 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