



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

APPELLANT: Jason Mattox
DOCKET NO.: 22-01986.001-R-1
PARCEL NO.: 01-34-100-009

The parties of record before the Property Tax Appeal Board are Jason Mattox, 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: \$13,519
IMPR.: \$96,771
TOTAL: \$110,290

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 split-level dwelling of wood siding exterior construction with 2,502 square feet of above ground living area.¹ The dwelling was constructed in 1965 and has a reported effective age of 1983. Features of the home include a lower level with finished area, central air conditioning and a 528 square foot garage. The property has an approximately 87,120 square foot or 2-acre site and is located in Spring Grove, Antioch 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 that are located from .26 to .90 of a mile from the subject property. The parcels range in size from approximately 5,502 to 8,712 square feet or .13 to .20 of an acre of land area. The comparables are improved with two-story

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the property record card provided by the board of review, which was not refuted by the appellant.

dwelling of wood frame exterior construction ranging in size from 2,125 to 2,717 square feet of above ground living area. The dwellings were built from 1990 to 2009. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 420 to 483 square feet of building area. The comparables sold from April 2020 to January 2022 for prices ranging from \$199,900 to \$272,000 or from \$93.45 to \$128.00 per square foot of above ground living area, including land.

Counsel for the appellant contended that there were no like kind sales in the subject's neighborhood. Counsel argued that the four comparables presented each have an attached garage which is preferred and results in a higher sales price, whereas the subject has a detached garage. Counsel also argued that the four comparables each have a fireplace, unlike the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$95,066, which would reflect a market value of \$285,227 or \$114.00 per square foot of above ground living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,290. The subject's assessment reflects a market value of \$331,600 or \$132.53 per square foot of above ground 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 appeal, the Board of review noted that in tax year 2020 the board of review reduced the subject's assessment to reflect an appraisal with an effective date of March 25, 2020 in which the appraiser opined the subject had a market value of \$300,000, as depicted in a copy of the attached appraisal. The board of review provided a copy of the subject's property record card for the 2020 tax year, which depicts the board of review reduced the subject's assessment from \$107,767 to \$100,070 to reflect the appraised value. The board of review contends the subject's 2022 assessment reflects the Lake County Board of Review's 2020 decision plus equalization. With respect to the 2022 PTAB case, the board of review contends the county comparables have much larger site sizes that range from 1.29 to 3.9 acres of land area, whereas the appellant's comparables have much smaller site sizes that range from 5,502 to 8,712 square feet of land area.

The board of review also submitted a memorandum prepared by the township assessor critiquing the appellant's comparables. The assessor argued that the four appellant's comparables have considerably smaller site sizes, when compared to the subject's 2-acre property. The assessor asserted that regardless of proximity, design, age or any other characteristic other than land, a typical buyer searching for a 1 to 5 acre property in Antioch Township would not consider the comparables that were submitted by the appellant. The assessor indicated that similar to the appraisal provided by the appellant in 2020, the assessor has utilized sales that have 1.3 to 3.9 acres of land area located within Antioch Township. The assessor recommends no change in the subject's assessment after considering the recent 2020 reduction based on the appellant's own appraisal.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable sales that are located from 2.22 to 4.61 miles

from the subject property. The parcels have sites that range in size from approximately 56,190 to 170,060 square feet or 1.29 to 3.90 acres of land area.² The comparables are improved with one-story or two-story dwellings of wood siding exterior construction ranging in size from 1,841 to 2,794 square feet of above ground living area. The dwellings were built from 1930 to 1990. Comparable #1 has a concrete slab foundation, and three comparables each have a basement with finished area, one of which is a walk-out design. Three comparables have central air condition, each comparable has one or two fireplaces and three comparables each have a garage ranging in size from 496 to 816 square feet of building area. Comparable #3 has an enclosed boathouse. The comparables sold from May 2021 to June 2022 for prices ranging from \$275,000 to \$469,900 or from \$143.68 to \$168.18 per square foot of above ground 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 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 suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, land size, dwelling size, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparables #1, #2 and #3 which sold in 2020 less proximate in time to the assessment date at issue than the remaining comparables in the record. The Board has given reduced weight to board of review comparables #1 and #3 which differ from the subject in dwelling size or they have an enclosed boathouse, unlike the subject.

The Board finds the three remaining comparables sold more proximate to the January 1, 2022 assessment date and are similar to the subject in dwelling size. However, the Board finds the appellant's comparable #4 has a substantially smaller site size, a newer dwelling age and no lower level finished area when compared to the subject, although it is most similar to the subject in location. The Board also finds board of review comparables #2 and #4 are located approximately 4 miles away from the subject but are most similar to the subject in site size and age. Nevertheless, these three comparables sold from October 2021 to June 2022 for prices ranging from \$272,000 to \$469,900 or from \$128.00 to \$168.18 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$331,600 or \$132.53 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the

² The board of review reported that its comparable #3 consists of three parcels which make up one home site containing approximately 82,394 square feet or 1.89 acres of land area. The two additional parcels are identified as PINs 01-11-201-026 and -028.

best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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:

May 21, 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

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