



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

APPELLANT: Ray Hordner
DOCKET NO.: 22-01988.001-R-1
PARCEL NO.: 02-18-101-034

The parties of record before the Property Tax Appeal Board are Ray Hordner, 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: \$17,696
IMPR.: \$124,504
TOTAL: \$142,200

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 two-story dwelling of wood siding exterior construction with 3,335 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with a 1,280 square foot recreation room,¹ central air conditioning, a fireplace and a 733 square foot garage. The property has a 21,344 square foot site and is located 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 five comparable sales located in the same assessment neighborhood code as the subject and within .54 of a mile from the subject. The parcels range in size from 12,341 to 23,522 square feet of land area which are each improved with a two-story

¹ Details of the subject property not provided by the appellant have been drawn from the subject's property record card which was submitted by the board of review.

dwelling of wood siding exterior construction. The homes were built from 2002 to 2006 and range in size from 2,760 to 3,385 square feet of living area. Each comparable has a basement which is reported as being unfinished like the subject that is reported as unfinished. Features include central air conditioning, a fireplace and a garage ranging in size from 680 to 992 square feet of building area. The comparables sold from June 2020 to October 2021 for prices ranging from \$305,000 to \$369,500 or from \$101.92 to \$133.39 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$117,825 which reflects a market value of \$353,510 or \$106.00 per square foot of 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 \$142,200. The subject's assessment reflects a market value of \$426,643 or \$127.93 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appellant's appeal, the board of review submitted a memorandum prepared by the township assessor noting that the appellant failed to identify the subject's finished basement feature. In addition, the township assessor pointed out that only appellant's comparable #5 has finished basement area like the subject. In addition, the assessor noted that appellant's comparables #1 and #2 sold 15 and 18 months, respectively, prior to the lien date at issue.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, where board of review comparable #4 is the same property as appellant's comparable #5. The comparables are located within .47 of a mile from the subject with parcels that range in size from 12,344 to 29,185 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction built from 2001 to 2005. The homes range in size from 2,770 to 3,139 square feet of living area. Each comparable has a basement, three of which have finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 693 to 921 square feet of building area. The comparables sold from June to October 2021 for prices ranging from \$369,500 to \$430,000 or from \$121.06 to \$140.58 per square foot of living area, including land.

Based on the foregoing evidence and argument, 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

² 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.

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 a total of eight comparable sales, one of which was common to both parties, for the Property Tax Appeal Board's consideration. The Board has given reduced weight to appellant's comparables #1 through #4 along with board of review comparable #3, as none of these homes have finished basement area which is a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #5/board of review comparable sale #4 and board of review comparables #1 and #2 which are similar to the subject in location, age, dwelling size and most features, including having finished basement area. These most similar comparables sold from June to October 2021 for prices ranging from \$369,500 to \$430,000 or from \$121.06 to \$138.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,643 or \$127.93 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject dwelling, 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: 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

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