



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

APPELLANT: Kristin Lennon
DOCKET NO.: 22-01991.001-R-1
PARCEL NO.: 01-35-105-047

The parties of record before the Property Tax Appeal Board are Kristin Lennon, 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: \$8,902
IMPR.: \$57,330
TOTAL: \$66,232

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 1.5-story dwelling of wood siding exterior construction with 1,353 square feet of living area. The dwelling was constructed in 1950 and has a reported effective age of 1970. Features of the home include a basement, central air conditioning and a 440 square foot garage. The property has an approximately 15,000 square foot channel front 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 three comparable sales that are located from .39 of a mile to 4.04 miles from the subject property.¹ The comparables have sites that range in size from 5,001 to 21,706 square feet of land area. The comparables are improved with 1.5-story dwellings of

¹ The appellant's counsel asserted that there were no like kind homes in the subject's neighborhood. Counsel also asserted that the three comparables submitted are recent rehabs.

wood frame exterior construction ranging in size from 1,110 to 1,404 square feet of living area. The dwellings were built from 1945 to 1960 and have reported effective ages ranging from 1970 to 1976. Each comparable has a basement and central air conditioning. Two comparables each have a garage containing either 280 or 378 square feet of building area. The comparables sold in July or August 2020 for prices ranging from \$115,000 to \$157,000 or from \$103.60 to \$122.14 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,016, which would reflect a market value of \$165,065 or \$122.00 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 \$66,232. The subject's assessment reflects a market value of \$199,134 or \$147.18 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 appeal, the board of review submitted a letter prepared by the Antioch Township Assessor critiquing the appellant's comparables. The assessor argued that none of the appellant's comparables back to a channel like the subject, two of the comparables are located more than three miles away from the subject and all three appellant's sales occurred 15 or 16 months prior to the assessment date at issue. The assessor also submitted a map depicting the locations of the subject and the appellant's comparables in relation to the Chain-of-Lakes waterway system, along with aerial photographs of these properties.

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 .41 to 2.76 miles from the subject. The board of review reported three comparables have channel front sites and comparable #3 is a non-channel front site. The comparables have sites that range in size from 11,690 to 45,000 square feet of land area.² The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 861 to 1,596 square feet of living area. The dwellings were built from 1960 to 1994 with comparables #1, #3 and #4 having reported effective ages of 1980, 1970 and 2007, respectively. Each comparable has a basement, central air conditioning and a garage ranging in size from 432 to 572 square feet of building area. Two comparables each have a fireplace. The comparables sold from January 2020 to October 2021 for prices ranging from \$153,000 to \$260,000 or from \$146.85 to \$177.70 per square foot of living area, including land. The assessor submitted aerial photographs of the subject and each of its comparables depicting their proximity to the Chain-of-Lakes channel. 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

² The board of review's grid analysis indicated that its comparables #1 and #2 consists of two parcels and its comparable #3 consists of four parcels.

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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #2, as well as board of review comparables #2 and #4 due to their distant locations from the subject being over 2 miles away from the subject. Additionally, board of review comparable #2 has a considerably smaller dwelling size and board of review comparable #4 is a significantly newer dwelling when compared to the subject dwelling. The Board has also given less weight to board of review comparable #3 due to its substantially larger site size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #1. The Board finds the appellant's comparable #3 is not a channel front property like the subject and the dwelling is somewhat smaller in size when compared to the subject dwelling, suggesting upward adjustments would be required to make this comparable more equivalent to the subject. Likewise, board of review's comparable #1 has a somewhat newer dwelling age, when compared to the subject suggesting a downward adjustment would be necessary to make this comparable more like the subject. Nevertheless, these most similar comparables sold in August and January 2020 for prices of \$142,900 and \$232,500 or for \$122.14 and \$170.96 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$199,134 or \$147.18 per square foot of living area, including land, which is bracketed by the two most similar comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

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