



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

APPELLANT: Craig Atkison
DOCKET NO.: 22-01993.001-R-1
PARCEL NO.: 02-18-209-011

The parties of record before the Property Tax Appeal Board are Craig Atkison, 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: \$21,613
IMPR.: \$106,677
TOTAL: \$128,290

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,064 square feet of living area. The dwelling was built in 2002. Features of the home include an unfinished partial basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 725 square feet of building area. The subject property also has an inground swimming pool.¹ The property has a 34,848 square foot site 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 six comparable sales improved with two-story or one-story dwellings of frame construction that range in size from 1,639 to 3,385 square feet of living area.

¹ The board of review provided a copy of the subject's property record card disclosing the property has an inground swimming pool, which was not refuted by the appellant in rebuttal.

The homes were built from 2002 to 2006. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 441 to 992 square feet of building area. These properties have sites ranging in size from 8,939 to 19,602 square feet of land area and are located from approximately .09 to .75 of a mile from the subject property. The sales occurred from June 2020 to September 2021 for prices ranging from \$289,900 to \$345,000 or from \$101.92 to \$176.88 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$118,463.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,290. The subject's assessment reflects a market value of \$384,908 or \$125.62 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #4 being the same property as appellant's comparable #6. The comparables are improved with two-story dwellings with wood siding exteriors that range in size from 2,501 to 3,139 square feet of living area. The homes were built in 2001 to 2005. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 693 to 921 square feet of building area. These properties have sites ranging in size from 12,344 to 23,522 square feet of land area. The comparables are in the same neighborhood as the subject property and from approximately .12 to .67 of a mile from the subject property. The sales occurred from January 2021 to October 2021 for prices ranging from \$335,000 to \$405,000 or from \$121.06 to \$140.58 per square foot of living area, including land.

The board of review also submitted comments from the township assessor regarding the comparables submitted by the appellant. The assessor contends appellant's comparables #1, #2, #3, #4 and #6 are inferior to the subject in that each has a smaller site than the subject and none have an in-ground swimming pool like the subject property. The assessor also contends appellant's comparable #5 is an attached townhouse, located in a different neighborhood, and is significantly smaller than the subject dwelling. The assessor further asserted that appellant's comparable #1 and #2 sold approximately 15 months and 18 months prior to the assessment date at issue, respectively.

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.

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.

The parties submitted nine comparable sales to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparables #1 and #2 as these properties sold approximately 15 months and 18 months prior to the assessment date at issue, respectively, and are less likely to be as indicative of fair cash value than those properties that sold more proximate in time to the assessment date. The Board gives little weight to appellant's comparable #5 due to differences from the subject dwelling in style, size, and the fact the home is an attached townhouse unlike the subject's detached dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #3, #4 and #6 as well as the board of review comparable sales, which includes the common sale submitted by the parties. Each of these comparables is inferior to the subject in land area and lacks an inground swimming pool, suggesting upward adjustments to the comparables for these features may be appropriate. Additionally, appellant's comparables #4 and #6 as well as board of review comparables #3 and #4, which includes the common sale, are improved with homes that are approximately 10% or 18% smaller than the subject dwelling indicating that these comparables would require upward adjustments for size. These five comparables sold for prices ranging from \$335,000 to \$405,000 or from \$114.96 to \$140.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$384,908 or \$125.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments for differences from the subject. Based on this evidence 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: 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

AGENCY

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