



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

APPELLANT: Roxanne Thompson  
DOCKET NO.: 22-01997.001-R-1  
PARCEL NO.: 02-21-414-017

The parties of record before the Property Tax Appeal Board are Roxanne Thompson, 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:** \$15,895  
**IMPR.:** \$81,781  
**TOTAL:** \$97,676

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-story dwelling of wood siding exterior construction with 2,119 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement, central air conditioning, and a 462 square foot garage. The property has a 10,890 square foot site and is located in Lake Villa, 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 located from .10 of a mile to 1.76 miles from the subject. The comparables have sites ranging in size from 8,089 to 24,302 square feet of land area that are improved with 1-story dwellings ranging in size from 1,818 to 2,441 square feet of living area. The dwellings were built from 1994 to 2017 and have basements. Each comparable has central air conditioning and a garage ranging in size from 420 to 704 square feet of building area. Three comparables each have one fireplace. The comparables sold from July

2020 to April 2021 for prices ranging from \$247,500 to \$300,000 or from \$112.62 to \$146.48 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,676. The subject's assessment reflects a market value of \$293,674 or \$138.59 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales located within one mile from the subject. Board of review comparable #1 is the same sale as appellant's comparable #4. The comparables are reported to have sites ranging in size from 10,450 to 16,990 square feet of land area and are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,046 to 2,538 square feet of living area. The dwellings were built from 2000 to 2002 and have basements, with four having finished area and one is a walk out. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 462 to 682 square feet of building area. The comparables sold from March 2021 to April 2022 for prices ranging from \$300,000 to \$451,000 or from \$134.62 to \$212.14 per square foot of living area, land included.

The board of review also submitted a map depicting the locations of their comparables in relation to the subject. Comparable #1, #2, #3 and #5 are from the subject's neighborhood and comparable #4 is from another nearby development. Comparable #4 sold in July 2021 for \$350,000 and resold in April 2022 for \$451,000 after being remodeled. The board of review provided a Multiple Listing Service sheet associated with each sale. The board of review further noted the subject benefits from its location that backs up to a neighborhood pond which is considered superior to the other comparable sales in the record. The board of review also submitted a map that depicts the subject's location in relation to the neighborhood pond.

Based on this evidence the board of review requests no change in 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 comparable sales, where one comparable sale was common to both parties and one comparable sold twice. The Board gives less weight to appellant's comparable #1 which is less similar to the subject in dwelling size and is located over 1.7 miles from the subject. The Board gives less weight to appellant's comparables #2 and #3 which sold in 2020 less proximate in time to the January 1, 2022 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #2, #3 and #5 due to differences in style

and/or dwelling size when compared to the subject. The Board gives less weight to the 2022 sale of board of review comparable #4 which appears to be an outlier as it sold considerably higher than the other sales in the record. This property was recently remodeled unlike the subject property.

The Board finds the best evidence of market value to be the parties' common comparable and the 2021 sale of board of review comparable #4 which are most similar to the subject location, style and dwelling size. The Board recognizes adjustments would have to be considered to board of review comparable #4 for its finished basement area to make it more equivalent to the subject. Nevertheless, the best comparables sold in March and July 2021 for prices of \$300,000 and \$350,000 or \$146.48 and \$164.63 per square foot of living area, including land. The subject's total assessment reflects a market value of \$293,674 or \$138.59 per square foot of living area, land included, which falls below the two best comparable sales in the record both on price per square foot and overall market value. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

AGENCY

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