



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

APPELLANT: George Johnson
DOCKET NO.: 22-02004.001-R-1
PARCEL NO.: 04-21-215-009

The parties of record before the Property Tax Appeal Board are George Johnson, 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: \$6,089
IMPR.: \$74,008
TOTAL: \$80,097

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 aluminum siding exterior construction with 2,046 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement, central air conditioning and a 576 square foot garage. The property has a 9,100 square foot site and is located in Zion, Zion 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 1.17 to 1.35 miles from the subject. The comparables have sites ranging in size from 7,100 to 8,520 square feet of land area that are improved with 1-story dwellings with either 1,728 or 1,752 square feet of living area. The dwellings were built from 1981 to 1990. Each comparable has a basement and two comparables have central air conditioning. The comparables sold from November 2020 to June 2022 for prices ranging from \$123,000 to \$185,000 or from \$71.18 to \$107.06 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 \$80,097. The subject's assessment reflects a market value of \$240,821 or \$117.70 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 memorandum from the township assessor. The assessor noted the subject is a unique property for the neighborhood that is newer and larger than other properties. It is a custom-built home with a separate in-law arrangement. The assessor noted the appellant's comparables are duplex dwellings unlike the subject's single-unit dwelling. A Multiple Listing Sheet for each of the appellant's comparable sales was submitted.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .80 of a mile from the subject. The comparables are reported to have sites ranging in size from 9,310 to 17,250 square feet of land area and are improved with 1-story dwellings of wood siding, aluminum siding or brick exterior construction ranging in size from 1,144 to 1,842 square feet of living area. The dwellings were built from 1960 to 1984 and have basements. Three comparables have central air conditioning; two comparables each have one or two fireplaces; and four comparables each have a garage ranging in size from 440 to 660 square feet of building area. The comparables sold from June to November 2022 for prices ranging from \$200,000 to \$275,900 or from \$134.41 to \$215.10 per square foot of living area, land included. 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are duplex dwellings unlike the subject property.

The Board finds the best evidence of market value to be the board of review comparables which are similar in location to the subject and are single-unit dwellings like the subject but are older and smaller dwellings. Nevertheless, the best comparables sold from June to November 2022 for prices ranging from \$200,000 to \$275,900 or from \$134.41 to \$215.10 per square foot of living area, including land. The subject's total assessment reflects a market value of \$240,821 or \$117.70 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record on overall market value and below the range on price per

square foot. After considering adjustments to the best comparables for differences in age, dwelling size and features when compared to the subject, the Board finds the subject's assessment is well supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that 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

AGENCY

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