



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

APPELLANT: Theresa Beck  
DOCKET NO.: 22-02012.001-R-1  
PARCEL NO.: 06-36-111-024

The parties of record before the Property Tax Appeal Board are Theresa Beck, 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:** \$5,993  
**IMPR.:** \$64,221  
**TOTAL:** \$70,214

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 residential condominium unit with vinyl siding containing 1,425 square feet of living area. The dwelling was built in 1997. Features of the condominium unit include an unfinished basement, central air conditioning, one fireplace, 1½ bathrooms, and an attached two-car garage with 413 square feet of building area. The property is in Grayslake, Avon 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 improved with two-story dwellings that range in size from 1,194 to 1,468 square feet of living area. The dwellings were built from 1987 to 1997. Each comparable has a basement, central air conditioning, 1½ or 2½ bathrooms, and a garage with either 276 or 413 square feet of building area. Comparables #3 and #4 have one fireplace. Comparables #3 and #4 are located in the same neighborhood as the subject and

along the same street and block as the subject property. Comparables #1 and #2 are located 1.36 and 1.39 miles from the subject property, respectively. The sales occurred from June 2020 to November 2021 for prices ranging from \$145,000 to \$225,000 or from \$104.22 to \$157.89 per square foot of living area, including land. The appellant also submitted the Multiple Listing Service (MLS) listing form comparable #2 indicating the dwelling was rehabbed in 2019. Based on this evidence the appellant requested the subject's total assessment be reduced to \$60,794.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,214. The subject's assessment reflects a market value of \$210,663 or \$147.83 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #3 being a duplicate of appellant's comparable #4. The comparables are improved with two-story residential condominium units that range in size from 1,308 to 1,551 square feet of living area. The dwellings were built in 1997. Comparable #1 has a slab foundation while comparables #2, #3 and #4 have full basements with comparable #2 having finished area. Each comparable has central air conditioning, one fireplace, 1½ or 2½ bathrooms, and an attached garage with either 400 or 413 square feet of building area. The comparables are located along the same street, in the same block, and within .08 of a mile from the subject property. The sales occurred from September 2021 to December 2022 for prices ranging from \$200,000 to \$255,000 or from \$152.91 to \$164.41 per square foot of living area, including land.

### **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 Board gives less weight to appellant's comparable sales #1 and #2 due to differences from the subject property in dwelling age, lack of a fireplace, smaller garage, and in location, both being in a different neighborhood approximately 1.36 and 1.39 miles from the subject property, respectively. Additionally, comparable #1 sold in October 2020, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to appellant's comparable sale #3 as this property sold in June 2020, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparable #1 as this property has a slab foundation, unlike the subject's full unfinished basement. The Board gives less weight to board of review comparable sale #2 as this property has finished

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<sup>1</sup> 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.

basement area, unlike the subject property, and sold in December 2022, approximately one year after January 1, 2022, and not as proximate in time to the assessment date as the best sales in this record.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #3 and #4, which includes the common sale submitted by the parties. These comparables are similar to the subject property in location, age, size, style and most features. The two comparables sold in November 2021 for prices of \$200,000 and \$225,000 or for \$152.91 and \$157.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$210,663 or \$147.83 per square foot of living area, including land, which is bracketed by the two best sales in terms of overall price but below each comparable on a price per square foot of living area basis. 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: 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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