



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

APPELLANT: Amy Patrick
DOCKET NO.: 22-02015.001-R-1
PARCEL NO.: 07-26-105-018

The parties of record before the Property Tax Appeal Board are Amy Patrick, 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: \$16,943
IMPR.: \$120,694
TOTAL: \$137,637

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 two-story dwelling of wood siding exterior construction containing 2,415 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, two fireplaces,¹ 4½ bathrooms, and an attached garage with 462 square feet of building area. The subject also has a 525 square foot inground swimming pool. The property has a 9,548 square foot site located in Gurnee, Warren 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 of wood frame construction that range in size from 2,208 to 2,405 square feet of living area. The

¹ The board of review submitted a copy of the subject's property record card describing the home as having one fireplace stack with two openings and an inground swimming pool.

homes were built from 1988 to 1993. Each comparable has a basement, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and a garage ranging in size from 504 to 546 square feet of building area. These properties have sites ranging in size from 9,326 to 20,547 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .23 to .29 of a mile from the subject. The sales occurred from January 2021 to May 2021 for prices ranging from \$359,900 to \$382,500 or from \$159.04 to \$163.00 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$128,787.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,637. The subject's assessment reflects a market value of \$412,952 or \$170.99 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 three comparable sales with wood siding exteriors ranging in size from 2,306 to 2,346 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a full basement with one being a walk-out style with finished area, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage with 520 square feet of building area. These properties have sites ranging in size from 10,570 to 13,450 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .10 to .19 of a mile from the subject. The sales occurred in August 2021 and April 2022 for prices ranging from \$410,000 to \$425,000 or for \$174.77 and \$182.09 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 record contains seven comparable sales submitted by the parties that are similar to the subject in location, age, style, and size. The Board finds each comparable is inferior to the subject in number of bathrooms, number of fireplaces and the lack of a swimming pool, suggesting each comparable would require upward adjustments to make the properties more equivalent to the subject in these features. Conversely, appellant's comparable #4 has a larger site than the subject and board of review comparable #2 has a partially finished walk-out basement whereas the subject has an unfinished basement, indicating these two comparables may require downward adjustments to make them more equivalent to the subject for these

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.

characteristics. These seven comparables sold for prices ranging from \$359,900 to \$425,000 or from \$159.04 to \$182.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$412,952 or \$170.99 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is well supported considering the suggested adjustments. 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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