



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

APPELLANT: Amber Webb  
DOCKET NO.: 22-02016.001-R-1  
PARCEL NO.: 07-24-129-014

The parties of record before the Property Tax Appeal Board are Amber Webb, 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:** \$13,973  
**IMPR.:** \$145,158  
**TOTAL:** \$159,131

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 brick exterior construction that contains 3,684 square feet of living area. The dwelling was built in 1999. Features of the home include a basement with finished recreation room area,<sup>1</sup> central air conditioning, one fireplace, five bathrooms, and an attached garage with 648 square feet of building area. The property has a 16,120 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 three comparable sales improved with two-story dwellings of wood frame construction that range in size from 2,996 to 3,127 square feet of living area. The homes were built from 1988 to 1996. Each comparable has a basement, central air conditioning,

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<sup>1</sup> A copy of the subject's property record card and a copy of the Multiple Listing Service listing sheet for the subject property submitted by the board of review describe the home as having finished basement area.

one fireplace, 2½ bathrooms, and a garage ranging in size from 624 to 900 square feet of building area. These properties have sites ranging in size from 10,084 to 11,570 square feet of land area and are located from approximately .06 to 1.48 miles from the subject property. The sales occurred from August 2020 to December 2021 for prices ranging from \$318,000 to \$439,000 or from \$103.45 to \$141.86 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$132,611.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,131. The subject's assessment reflects a market value of \$477,441 or \$129.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In rebuttal the board of review argued appellant's comparable #1 sold in 2020, approximately 14 months prior to the assessment date and was inferior to the subject in features and site amenities. The board of review submitted a copy of the listing associated with appellant's comparable sale #1 to support its assertions. It also argued that appellant's comparable sales #2 and #3 support the subject's assessment.

In support of the assessment the board of review submitted a copy of the Multiple Listing Service (MLS) listing sheet associated with a December 2022 sale of the subject property for a price of \$480,000 and asserted that the market value reflected by the subject's assessment is very close to the sales price. The board of review also asserted that the MLS sheet indicates the subject has numerous newer features and amenities and a premium location on a dead-end street surrounded by undeveloped private land. Features noted in the listing include but are not limited to an elevator, solar panels, a second kitchen, and a laundry on each level. The board of review also submitted a location map depicting the subject's location on a dead end street adjacent to "city open space."

In further support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable sales #1 and #2 being the same properties as appellant's comparables #3 and #2, respectively. These properties are improved with 1.5-story or 2-story dwellings of wood siding or a combination of brick and wood siding exterior construction that range in size from 2,109 to 3,047 square feet of living area. The homes were built from 1952 to 2007. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and an attached garage ranging in size from 576 to 704 square feet of building area. These properties have sites ranging in size from 10,080 to 50,380 square feet of land area and are located from approximately .09 to 1.15 miles from the subject. The sales occurred from March 2021 to December 2021 for prices ranging from \$375,000 to \$439,000 or from \$134.87 to \$187.29 per square foot of living area, including land. The board of review requested the subject's assessment be sustained.

### **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.

As an initial matter, the Board finds the evidence disclosed the subject property was listed for sale in October 2022 for a price of \$485,000, a contract was entered on November 10, 2022, and the transaction closed on December 9, 2022, for a price of \$480,000. The December 2022 purchase price of the subject property is supportive of the market value reflected by the subject's assessment and undermines the appellant's requested revised assessment of \$132,611, which would reflect a market value of \$397,873 using the statutory level of assessment and is more than \$80,000 less than the subject's sale price.

The record also contains six comparable sales submitted by the parties to support their respective positions, with two sales being common to the parties. The Board gives little weight to appellant's comparable sale #1 as this property sold in August 2020, not as proximate in time to the assessment date as the best sales in this record. The Board gives little weight to board of review comparable sale #4 due to differences from the subject property in land area, dwelling age, dwelling style, and dwelling size. The Board gives most weight to appellant's comparable sales #2 and #3 as well as board of review comparable sales #1, #2, #3 and #5, which includes the two common sales submitted by the parties. However, these properties are improved with homes that are from approximately 15% to 28% smaller than the subject dwelling and would require upward adjustments for size to make them more equivalent to the subject property. Nevertheless, these four comparables sold for prices ranging from \$375,000 to \$439,000 or from \$134.67 to \$144.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$477,441 or \$129.60 per square foot of living area, including land, which is above the overall price range but below the range on a per square foot of living area basis established by the best comparable sales in this record but justified when considering the differences in dwelling size and the suggest adjustments.

After considering the comparable sales submitted by the parties and the subject's December 2022 purchase price, 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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