



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

APPELLANT: Paul Meyers
DOCKET NO.: 22-02019.001-R-1
PARCEL NO.: 07-26-109-033

The parties of record before the Property Tax Appeal Board are Paul Meyers, 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: \$20,147
IMPR.: \$119,482
TOTAL: \$139,629

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 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Finding of Facts

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,530 square feet of living area. The dwelling was built in 1993. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 520 square foot garage. The property has an approximately 11,353 square foot site and is in Gurnee, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales described as 2-story dwellings of frame construction that ranged in size from 2,209 to 2,443 square feet of living area. The dwellings were constructed from 1989 to 1992. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, a fireplace and a garage. The comparables have sites ranging in size from 10,572 to 12,110 square feet of land area. The comparable properties sold from March to August 2021 for prices ranging

from \$340,000 to \$419,900 or from \$153.92 to \$182.09 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$131,547.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$139,629 was disclosed. The subject's assessment reflects a market value of \$419,811 or \$165.13 per square foot of living area, including land. The board of review presented information on seven comparable sales improved with 2-story dwellings of frame construction that range in size from 1971 to 2786 square feet of living area. The dwellings were constructed from 1989 to 1993. They did not all have same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, a fireplace and a garage. The comparables have sites ranging in size from 10480 to 26460 square feet of land area. The comparable properties sold from 2021 to 2022 for prices ranging from \$397,000 to \$490,000 or from \$161.45 to \$201.42 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 met/did not meet this burden of proof and a reduction in the subject's assessment is/is not warranted.

The Board finds the board of review comparable #2 to be most like the subject in location, size, style, exterior construction, features, age and land area. This property also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, this comparable received the most weight in the Board's analysis. The comparable sold for \$435,000 or for 170.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,811 or \$165.58 per square foot of living area, including land, which is within the range established by the best comparable sale in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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:

May 21, 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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