



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

APPELLANT: Phyllis Madden
DOCKET NO.: 22-02031.001-R-1
PARCEL NO.: 08-32-307-064

The parties of record before the Property Tax Appeal Board are Phyllis Madden, 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: \$6,683
IMPR.: \$49,325
TOTAL: \$56,008

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 one-story dwelling of vinyl siding exterior construction containing 1,248 square feet of living area. The dwelling was built in 2019. Features of the home include a concrete slab foundation, central air conditioning, and an attached garage with 400 square feet of building area. The property has a site with approximately 9,240 square feet of land area located in North Chicago, Waukegan 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 one-story dwellings of wood frame construction that range in size from 1,004 to 1,170 square feet of living area. The homes were built from 1993 to 1999. One home has central air conditioning and two comparables have garages with 396 and 400 square feet of building area, respectively. These properties have sites ranging in size from 6,351 to 10,842 square feet of land area. The

comparables are located from approximately .01 to .71 of a mile from the subject with comparable #3 having the same assessment neighborhood code as the subject property. The sales occurred from January to September 2020 for prices ranging from \$136,000 to \$177,000 or from \$123.93 to \$163.28 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$52,411.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,008. The subject's assessment reflects a market value of \$168,041 or \$134.65 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one-story dwellings of wood siding or brick exterior construction that range in size from 1,124 to 1,413 square feet of living area. The homes were built from 1954 to 2010 with the oldest home having an effective age of 1976. One comparable has a crawl space foundation and five comparables have full basements with two having finished area. Three comparables have central air conditioning, two comparables have one or two fireplaces, and five comparables have either an attached or detached garage ranging in size from 352 to 624 square feet of building area. The comparables have sites ranging in size from 5,280 to 16,200 square feet of land area. These properties are located from approximately .50 to .89 of a mile from the subject property. The sales occurred from July 2020 to August 2021 for prices ranging from \$160,000 to \$265,000 or from \$134.47 to \$196.30 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 nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparables #2 and #3 as these five properties sold from January to November 2020, not as proximate in time to the assessment date as the remaining sales in this record and less likely to be reflective of fair cash value as of January 1, 2022. The Board finds the best evidence of market value to be board of review comparable sales #1, #4, #5 and #6 as these comparables sold from April 2021 to August 2021 and have varying degrees of similarity to the subject property. Board of review comparables #4, #5 and #6 are significantly older than the subject dwelling indicating that upward adjustments for age may be appropriate for these properties. However, these three comparables have basements, with one being partially finished, while the subject has a slab

¹ 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.

foundation, indicating that downward adjustments to these comparables for foundation would be appropriate. Conversely, neither board of review comparable #4 nor #6 have central air conditioning, a feature of the subject property, indicating that these two properties would require an upward adjustment to make them more equivalent to the subject for this feature. Nevertheless, these four comparables sold for prices ranging from \$160,000 to \$200,000 or from \$142.35 to \$166.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$168,041 or \$134.65 per square foot of living area, including land, which is within 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. Based on this evidence, after considering the suggested adjustments, 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: March 26, 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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