



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

APPELLANT: Wayne De Loncker  
DOCKET NO.: 22-02037.001-R-1  
PARCEL NO.: 09-34-203-022

The parties of record before the Property Tax Appeal Board are Wayne De Loncker, 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:** \$21,635  
**IMPR.:** \$92,008  
**TOTAL:** \$113,643

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 vinyl siding and brick exterior construction containing 2,841 square feet of living area. The dwelling was built in 1997. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 661 square feet of building area. The property has a site with approximately 10,930 square feet of land area located in Wauconda, Wauconda 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 2,298 to 2,610 square feet of living area. The homes were built in 1996 and 1997. Each comparable has a basement, central air conditioning, and a garage ranging in size from 480 to 692 square feet of building area. Three of the comparables have one fireplace.

These properties have sites ranging in size from 10,149 to 16,204 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .08 to .17 of a mile from the subject property. The sales occurred from February to September 2020 for prices ranging from \$246,000 to \$320,000 or from \$106.77 to \$122.61 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$104,160.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,643. The subject's assessment reflects a market value of \$340,963 or \$120.02 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 three comparable sales with comparable #3 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 2,610 to 2,839 square feet of living area. The homes were built in 1997 or 1998 with comparable #2 having an effective construction date of 2010. Each comparable has a basement, with comparable #2 having finished recreation room area of 1,384 square feet, central air conditioning, and an attached garage with either 687 or 692 square feet of building area. Comparables #1 and #3 have one fireplace. These properties have sites with either 15,840 or 16,200 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .05 to .10 of a mile from the subject property. The sales occurred in July 2020 or October 2021 for prices ranging from \$320,000 to \$403,500 or from \$122.61 to \$147.16 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 six comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives little weight to appellant's comparables #1, #2 and #3 due to differences from the subject dwelling in size and the fact that the sales did not occur proximate in time to the assessment date. The three remaining comparables submitted by the parties, which includes the common sale, are similar to the subject dwelling in size and most features with the exception board of review comparable #2 has finished basement area, a feature the subject does not have, but no fireplace, a feature of the subject dwelling, suggesting this comparable would require adjustments to make it more

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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.

equivalent to the subject property. Appellant's comparable #4/board of review comparable #3, the common sale, sold in July 2020, so the sale is somewhat dated and may need to be adjusted upward for time, nevertheless, the price of \$320,000 or \$122.61 per square foot of living area, including land, is supportive of the subject's assessment. The two best sales in terms of date of sale being close to the assessment date at issue are board of review comparables #1 and #2 that sold in October 2021 for prices of \$400,000 and \$403,500 or for \$140.89 and \$147.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$340,963 or \$120.02 per square foot of living area, including land, is below the prices of the two sales that occurred most proximate in time to the assessment date indicating the subject property is not overvalued for assessment purposes. Based on this evidence the Board finds the assessment of the subject property as established by the board of review 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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