



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

APPELLANT: Tim Pearson
DOCKET NO.: 23-00485.001-R-1
PARCEL NO.: 01-11-411-007

The parties of record before the Property Tax Appeal Board are Tim Pearson, 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: \$4,401
IMPR.: \$59,851
TOTAL: \$64,252

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 2023 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 three dwellings.¹ Dwelling #1 is a 1-story home of wood siding exterior construction with 900 square feet of living area. The dwelling was constructed in 1950 and is approximately 74 years old. Features include a concrete slab foundation. Dwelling #2 is a 1-story home of wood siding exterior construction with 465 square feet of living area. The dwelling was built in 1930 and has an effective age of 1960. Features include a concrete slab foundation. Dwelling #3 is a 1-story home of wood siding exterior construction with 428 square feet of living area. The dwelling was built in 1930 and has an effective age of 1960. Features include a concrete slab foundation. The property has a 10,890 square foot site and is located in Antioch, Antioch Township, Lake County.

¹ The parties differ regarding the subject's improvements. The Board finds the best evidence of the subject's improvements is found in its property record card presented by the board of review which was not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.65 of a mile from the subject. The parcels range in size from 9,500 to 12,249 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 800 to 1,020 square feet of living area. The homes are 64 or 74 years old. One home has a fireplace and each home has a garage ranging in size from 280 to 396 square feet of building area. The appellant submitted listing sheets for comparables #2 and #3 indicating these properties have lake rights/access through a condominium association; however, the appellant did not disclose whether the subject also has any lake rights/access. The comparables sold from March 2022 to April 2023 for prices ranging from \$175,000 to \$200,000 or from \$173.33 to \$244.80 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,252. The subject's assessment reflects a market value of \$192,775 or \$107.52 per square foot of living area, land included,² when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located 3.43 to 4.06 miles from the subject. The parcels range in size from 7,183 to 17,786 square feet of land area and are each improved with two dwellings. The dwellings are 1-story or 1.5-story homes of wood siding exterior to construction ranging in size from 576 to 1,108 square feet of living area or a total combined dwelling size from 1,184 to 1,958 square feet of living area. The homes range in age from 68 to 83 years old. Three homes have a basement with finished area, three homes have central air conditioning, and three homes have a garage ranging in size from 228 to 484 square feet of building area. The comparables sold from January to June 2021 for prices ranging from \$138,000 to \$210,000 or from \$105.11 to \$116.55 per square foot of living area, including land, based on the total combined dwelling sizes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

² Based on the total combined dwelling size of 1,793 square feet.

³ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable, which lack multiple dwellings like the subject. The Board finds the best evidence of market value to be the board of review's comparables, which each have more than one dwelling like the subject and are relatively similar to the subject in age and some features. These most similar comparables sold for prices ranging from \$138,000 to \$210,000 or from \$105.11 to \$116.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,775 or \$107.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

August 20, 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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