



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

APPELLANT: Margaret Sass  
DOCKET NO.: 23-00491.001-R-1  
PARCEL NO.: 01-14-220-002

The parties of record before the Property Tax Appeal Board are Margaret Sass, 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:** \$4,293  
**IMPR.:** \$95,166  
**TOTAL:** \$99,459

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 consists of a 1-story dwelling of wood siding exterior construction with 1,485 square feet of living area.<sup>1</sup> The dwelling was constructed in 1965, is approximately 59 years old, and has an effective age of 1994. Features of the home include a basement, central air conditioning, a 440 square foot garage, and a boat house. The property has an approximately 8,398 square foot site plus 4,765 square feet of lake area and is located in Antioch, Antioch 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 located from 0.78 of a mile to 2.31

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review which contains a sketch with measurements and was not refuted by the appellant and includes an addition to the property that was completed in October 2022.

miles from the subject. The parcels range in size from 7,549 to 11,382 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 1,050 to 1,434 square feet of living area. The dwellings range in age from 64 to 74 years old. Each home has a basement. One home has central air conditioning and a fireplace, and two homes each have a 480 or a 672 square foot garage. The appellant submitted a listing sheet for comparable #3 identifying this property as having channel access. The comparables sold in April and December 2021 for prices ranging from \$125,000 to \$177,500 or from \$87.17 to \$169.05 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 \$99,459. The subject's assessment reflects a market value of \$298,407 or \$200.95 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted a brief from the township assessor contending that the subject is a Chain O'Lakes channel front property. The township assessor asserted a permit was issued on November 12, 2021 for a new addition and an occupancy permit was issued on October 7, 2022 after construction was completed. With regard to the appellant's comparables, the township assessor argued these sales were dated, lack updating like the subject, and/or differ from the subject in bathroom count, boat house amenity, basement size, and/or garage amenity. The township assessor presented information on four comparable sales, each identified as Chain O'Lakes channel front property and located from 0.20 of a mile to 1.13 miles from the subject. The parcels range in size from 5,227 to 17,549 square feet of land area and are improved with 1-story or 1.5-story homes of wood siding exterior construction ranging in size from 880 to 1,621 square feet of living area. The dwellings range in age from 51 to 63 years old. Each home has a basement, two of which have finished area, and central air conditioning. Two homes each have one or two fireplaces and three homes each have a garage ranging in size from 240 to 336 square feet of building area. The comparables sold from February 2022 to August 2023 for prices ranging from \$218,000 to \$399,999 or from \$208.33 to \$272.02 per square foot of living area, including land. The township assessor also submitted listing sheets for both parties' comparables, describing each as having channel access/frontage. Based on this evidence, 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

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<sup>2</sup> 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.

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 a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which sold less proximate in time to the assessment date than other sales in this record. The Board gives less weight to the board of review's comparable #1, which is a significantly smaller home than the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #4, which sold more proximate in time to the assessment date but have varying degrees of similarity to the subject in design, dwelling size, age, location, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$225,000 to \$399,999 or from \$208.33 to \$272.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$298,407 or \$200.95 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. 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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