



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

APPELLANT: Rene Conner  
DOCKET NO.: 23-00499.001-R-1  
PARCEL NO.: 01-33-407-005

The parties of record before the Property Tax Appeal Board are Rene Conner, 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 **A Reduction** 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:** \$3,831  
**IMPR.:** \$96,159  
**TOTAL:** \$99,990

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 split-level dwelling of wood siding exterior construction with 1,560 square feet of living area. The dwelling was constructed in 1992, is approximately 32 years old, and has an effective age of 1998. Features of the home include a finished lower level, a fireplace, and a 576 square foot garage.<sup>1</sup> The property has a 7,501 square foot site and is located in Spring Grove, 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 within 0.43 of a mile from the subject. The parcels range in size from 6,970 to 15,002 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 1,344 to

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant.

1,462 square feet of living area. The dwellings range in age from 17 to 69 years old. Each home has a garage ranging in size from 384 to 600 square feet of building area and one home has central air conditioning. The comparables sold from January 2022 to May 2023 for prices ranging from \$171,800 to \$250,000 or from \$117.51 to \$185.19 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$84,752.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,208. The subject's assessment reflects a market value of \$312,655 or \$200.42 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 appellant's comparables differ from the subject in design, age, foundation type, fireplace amenity, and/or garage size. The township assessor submitted information on five comparable sales located from 0.44 of a mile to 2.04 miles from the subject. The parcels range in size from 6,164 to 12,497 square feet of land area and are improved with split-level homes of wood siding exterior construction ranging in size from 982 to 1,600 square feet of living area. The dwellings range in age from 16 to 48 years old. Each home has a finished lower level and central air conditioning. Three homes each have a fireplace and four homes each have a garage ranging in size from 528 to 600 square feet of building area. The comparables sold from April 2021 to October 2022 for prices ranging from \$229,900 to \$307,000 or from \$187.05 to \$244.00 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design, and to the board of review's comparables #4 and #5, which are located more than one mile from the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3, which are more similar to the subject in design and location, but have varying degrees of similarity to the subject in dwelling size, age, site size, and features, suggesting

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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.

adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, these comparables each have central air conditioning unlike the subject, suggesting a downward adjustment to these comparables for this feature would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$229,900 to \$307,000 or from \$187.05 to \$234.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,655 or \$200.42 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment to be excessive. Based on this evidence, the Board finds a reduction in the subject's assessment is 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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