



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

APPELLANT: Amy Carpenter  
DOCKET NO.: 23-00547.001-R-1  
PARCEL NO.: 02-20-300-025

The parties of record before the Property Tax Appeal Board are Amy Carpenter, 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:** \$15,289  
**IMPR.:** \$143,029  
**TOTAL:** \$158,318

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 1.5-story dwelling of wood siding exterior construction with 3,152 square feet of living area. The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include a basement with 1,307 square feet of finished area, central air conditioning, a fireplace, and a 1,684 square foot garage. The property has an approximately 66,360 square foot site 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 six comparable sales located within 2.43 miles from the subject with each being located outside the subject's assessment neighborhood code. The comparables have sites ranging in size from 7,841 to 16,200 square feet of land area that are described as being improved with 2-story dwellings of wood frame exterior construction ranging

in size from 2,890 to 3,571 square feet of living area and ranging in age from 19 to 61 years old. Each comparable features a basement, two with finished area. Each comparable also has central air conditioning and a garage ranging in size from 462 to 654 square feet of building area. Five dwellings have one or two fireplaces. The comparables sold from February 2021 to August 2023 for prices ranging from \$274,000 to \$442,500 or from \$91.82 to \$131.77 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 \$172,846. The subject's assessment reflects a market value of \$518,590 or \$164.53 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.<sup>1</sup>

The board of review through the township assessor submitted a memorandum critiquing the appellant's comparables noting differences in location, site size, basement finished area, and/or garage size when compared to the subject property.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .25 of a mile to 2.46 miles from the subject property with comparable #4 being the only property located in the same assessment neighborhood code and subdivision as the subject property. The comparables have sites ranging in size from 42,192 to 80,891 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,248 to 3,289 square feet of living area and ranging in age from 24 to 46 years old. Each comparable has a partially finished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 2,289 square feet of building area. Comparable #2 has an additional garage containing 484 square feet of building area. The properties sold from April 2021 to June 2023 for prices ranging from \$370,000 to \$663,000 or from \$150.16 to \$201.58 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 parties submitted a total of eleven comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2, #4, and #6, along with board of

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

review comparables #1, #2, and #4 based on their sales occurring in 2021 which are dated relative to the January 1, 2023 assessment date at issue and not as likely to be reflective of the subject's market value as the remaining sales in the record which sold more proximate in time to the said lien date. The Board also gave less weight to board of review comparable #3 due to its significantly smaller dwelling size relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparables #3 and #5, along with board of review comparable #5 which sold proximate in time to the assessment date at issue and are similar to the subject in dwelling size, and some features. However, the subject has a significantly larger garage than any of the comparables in the record and only one of the three best comparables in the record has a finished basement area like the subject meaning that upward adjustments need to be made to the comparables for these differences in order to make them more equivalent to the subject. On the other hand, two of the three best comparables are newer in age relative to the subject suggesting that downward adjustments to the comparables would be appropriate for this difference. The three best comparables in the record sold from November 2022 to August 2023 for prices ranging from \$325,000 to \$435,000 or from \$109.65 to \$156.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$518,590 or \$164.53 per square foot of living area, including land, which is above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables in this record for differences when compared to the subject such as garage sizes, unfinished basement areas, and age, the Board finds the appellant established by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is warranted.

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: \_\_\_\_\_

November 19, 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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