



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

APPELLANT: Richard Bennett  
DOCKET NO.: 23-00568.001-R-1  
PARCEL NO.: 02-22-204-004

The parties of record before the Property Tax Appeal Board are Richard Bennett, 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:** \$11,150  
**IMPR.:** \$121,401  
**TOTAL:** \$132,551

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 2-story dwelling of wood siding exterior construction with 2,861 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, an inground swimming pool, and a 440 square foot garage. The property has an approximately 7,797 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 five comparable sales located within .28 of a mile from the subject property. The comparables have sites of either 7,797 or 8,123 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,534 to 2,933 square feet of living area and ranging in age from 17 to 20 years old. Each comparable has a basement, two with finished area. Each comparable also features central air

conditioning, a fireplace, and a garage ranging in size from 462 to 660 square feet of building area. The properties sold from February to November 2022 for prices ranging from \$315,000 to \$370,000 or from \$122.74 to \$133.01 per square foot of living area, land included. 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 \$132,551. The subject's assessment reflects a market value of \$397,693 or \$139.00 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>

In response to the appeal, the board of review submitted a memo from the township assessor noting that the appellant's comparables have differences in number of baths, finished basement area, and/or lack of an inground swimming pool when compared to the subject area. In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .61 of a mile from the subject and within the same assessment neighborhood code as the subject property. The board of review comparable #3 is the same property as appellant's comparable #5. The comparables have sites that range in size from 7,800 to 10,180 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,532 to 3,125 square feet of living area and are either 16 or 17 years old. Each comparable has a basement, three with finished area. Each comparable also has central air conditioning, one fireplace, and a garage ranging in size from 440 to 696 square feet of building area. The properties sold from March 2022 to March 2023 for prices ranging from \$339,900 to \$425,000 or from \$133.01 to \$136.84 per square foot of living area, land included.

### **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 nine comparable sales for the Board's consideration including one common comparable. The Board gives less weight to appellant's comparables #1, #2, and #4, along with board of review comparables #1 and #2 which lack finished basement area in contrast to the subject's partially finished basement. The Board finds the remaining three comparables (which includes the parties' common comparable) to be similar to the subject property in location, lot size, design, dwelling size, age, and features such as finished basement area. The best comparables in the record sold from September 2022 to March 2023 for prices ranging from \$359,000 to \$425,000 or from \$124.57 to \$136.84 per square foot of living area, including land.

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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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The subject's assessment reflects a market value of \$397,693 or \$139.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of overall market value and appears supported given the subject's additional amenity of an inground swimming pool which the comparables lack. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not 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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