



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

APPELLANT: E M Ellingsen
DOCKET NO.: 23-00571.001-R-1
PARCEL NO.: 02-22-210-010

The parties of record before the Property Tax Appeal Board are E M Ellingsen, 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: \$14,269
IMPR.: \$106,188
TOTAL: \$120,457

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 one-story dwelling of wood siding exterior construction with 2,240 square feet of living area. The dwelling was built in 2006 and is approximately 17 years old. Features of the home include a full basement with finished area,¹ central air conditioning and a 658 square foot garage. The property has a 13,112 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 three comparable sales, one of which is located in the same neighborhood code as the subject. The comparables are situated from .32 of a mile to 2.01-miles from the subject. The parcels range in size from 7,797 to 16,553 square feet of land area which

¹ The board of review reported finished basement area and supplied the subject's property record card in support. The appellant did not refute this assertion with any rebuttal.

are each improved with a one-story dwelling of wood siding exterior construction. The dwellings range in age from 6 to 25 years old and range in size from 1,844 to 2,441 square feet of living area. Each comparable was reported to have an unfinished basement, central air conditioning and a garage ranging in size from 441 to 588 square feet of building area. Two comparables each have a fireplace. The comparables sold from January 2021 to June 2022 for prices ranging from \$274,900 to \$375,000 or from \$112.62 to \$203.36 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$109,749 which would reflect a market value of approximately \$329,280 or \$147.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,457. The subject's assessment reflects a market value of \$361,407 or \$161.34 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

With a memorandum prepared by the Antioch Township Assessor's Office, the board of review contends that appellant's comparables #1 and #2 each have a smaller garage than the subject and comparable #1 lacks finished basement area which is a feature of the subject. In addition, as to comparable #2, the assessor noted the property is two miles from the subject. While appellant's comparable #3 is a common property of the parties, the appellant failed to report finished basement area of 1,106 square feet for this property.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which are in the same neighborhood code as the subject and where all comparables are located within .45 of a mile from the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The parcels range in size from 7,797 to 11,242 square feet of land area which are each improved with a one-story dwelling of wood siding exterior construction. The dwellings range in age from 5 to 19 years old and range in size from 1,684 to 2,431 square feet of living area. Each comparable has a basement, two of which have finished area. Features include central air conditioning and a garage ranging in size from 441 to 484 square feet of building area. One comparable has a fireplace. The comparables sold from June 2022 to September 2023 for prices ranging from \$285,000 to \$405,000 or from \$156.84 to \$203.36 per square foot of living area, including land.

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

² 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the 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 parties submitted a total of six comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the common comparable appellant #3/board of review comparable #2 and board of review comparable #4 due to smaller dwelling sizes of these homes when compared to the subject and the newer age of the common comparable when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1 and #3 which are more similar to the subject in age, dwelling size and some features when compared to the subject. Three of these comparables lack the finished basement feature which is an amenity of the subject and would necessitate upward adjustments to make the properties more similar to the subject. Three comparables each have a fireplace which is not present in the subject dwelling suggesting downward adjustments for this characteristic would be necessary to these properties. These most similar comparables sold for prices ranging from \$274,900 to \$405,000 or from \$112.62 to \$166.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,407 or \$161.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Based on this evidence and after considering appropriate adjustments for differing characteristics of the best comparables when compared to the subject in basement finish, dwelling size and/or garage size, 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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