



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

APPELLANT: Chase Drover
DOCKET NO.: 23-00591.001-R-1
PARCEL NO.: 02-36-102-004

The parties of record before the Property Tax Appeal Board are Chase Drover, 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: \$15,222
IMPR.: \$114,844
TOTAL: \$130,066

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 bi-level dwelling of wood siding exterior construction with 2,184 square feet of living area. The dwelling was built in 1987 and is approximately 36 years old. Features of the home include a lower-level with finished area,¹ central air conditioning and a 440 square foot garage. The property has a 20,959 square foot site and is located in Lindenhurst, Lake Villa 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 .41 of a mile to 1.25-miles from the subject. The parcels range in size from 10,694 to 17,080 square feet of land area which are each improved with a one-story dwelling of wood siding exterior construction. The

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.

dwellings range in age from 47 to 69 years old and range in size from 1,788 to 2,190 square feet of living area. None of the comparables are reported with basements or lower levels. Features include central air conditioning and a garage ranging in size from 441 to 630 square feet of building area. Two comparables each have a fireplace. As depicted in an MLS data sheet, comparable #3 was rehabbed in 2016. The comparables sold in June or November 2021 for prices ranging from \$278,000 to \$415,000 or from \$155.48 to \$189.50 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$123,020 which would reflect a market value of approximately \$369,097 or \$169.00 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 \$130,066. The subject's assessment reflects a market value of \$390,237 or \$178.68 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .38 of a mile to 1.55-miles from the subject. The parcels range in size from 9,659 to 12,357 square feet of land area which are each improved with a one-story dwelling of wood siding exterior construction. The dwellings are either 36 or 55 years old and range in size from 1,260 to 1,824 square feet of living area. Each comparable has a basement, two of which have finished area. Features include central air conditioning and each comparable has a garage ranging in size from 400 to 528 square feet of building area. Two comparables each have a fireplace. The comparables sold from June 2022 to March 2023 for prices ranging from \$317,900 to \$445,000 or from \$190.24 to \$348.20 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 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which sold in 2021, dates more remote in time from the lien date than other sales in this record.

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.

The Board finds the best evidence of market value to be the board of review comparable sales which present varying degrees of similarity to the subject property. Each comparable is smaller than the subject dwelling and necessitates upward adjustments to make the comparable more similar to the subject. Comparable #1 also lacks finished basement/lower-level area and also necessitates an upward adjustment to make it more equivalent to the subject. Two comparables require adjustments for their older ages when compared to the subject. These most similar comparables sold from June 2022 to March 2023 for prices ranging from \$317,900 to \$445,000 or from \$190.24 to \$348.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$390,237 or \$178.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a per square foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chase Drover, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085