



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

APPELLANT: Brian Timmons
DOCKET NO.: 23-00599.001-R-1
PARCEL NO.: 03-25-101-017

The parties of record before the Property Tax Appeal Board are Brian Timmons, 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: \$33,128
IMPR.: \$107,802
TOTAL: \$140,930

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 2,737 square feet of living area. The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a basement, central air conditioning, a fireplace, a 540 square foot inground swimming pool, metal utility shed, 1,410 square feet of patio area, and a 627 square foot garage.¹ The property has a 54,886 square foot site and is located in Wadsworth, Newport 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 .55 of a mile from the subject. The comparables have sites ranging in size from 12,179 to 55,757 square feet of land

¹ Additional descriptive details of the subject property not reported by the appellant were gleaned from the subject's property record card submitted by the board of review.

area and are improved with 2-story dwellings that range in size from 2,844 to 3,070 square feet of living area. The dwellings are 16 to 31 years old. Each comparable has a basement, central air conditioning, and one fireplace. The comparables sold from June 2021 to February 2023 for prices ranging from \$317,000 to \$375,000 or from \$103.26 to \$125.75 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 \$140,930. The subject's assessment reflects a market value of \$422,832 or \$154.49 per square foot of living area, land included, when using the statutory level of assessment.²

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located either .59 of a mile or 1.16 miles from the subject. The comparables have sites with either 54,450 or 97,139 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction with either 2,502 or 2,629 square feet of living area. The homes are 31 and 32 years old, respectively. Each comparable has a basement, central air conditioning, one fireplace and a garage with either 462 or 505 square feet of building area. Comparable #1 has a metal utility shed and comparable #2 has a four-side closed metal pole building. The comparables sold in July and September 2022 for prices of \$447,000 and \$500,000 or \$170.03 and \$199.84 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 five comparables sales for the Board's consideration. The Board gave less weight to appellant's comparable #1 due to difference in age when compared to the subject. The Board gave less weight to appellant's comparable #3 which sold less proximate in time to the January 1, 2023 assessment than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable #2 and the board of review comparables which sold more proximate in time to the assessment date at issue and are more similar in age. The Board finds appellant's comparable #2 and the board of review comparables require upward adjustments for lack of an inground swimming pool and/or lack of a garage which are features of the subject. Similarly, board of review comparable #1 requires a

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

downward adjustment for its significantly larger site than the subject. The comparables sold from July 2022 to February 2023 for prices ranging from \$334,000 to \$500,000 or from \$117.44 to \$199.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$422,832 or \$154.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: _____

October 15, 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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