



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

APPELLANT: Christopher Wagner
DOCKET NO.: 23-00606.001-R-1
PARCEL NO.: 04-04-304-045

The parties of record before the Property Tax Appeal Board are Christopher Wagner, 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: \$10,090
IMPR.: \$95,552
TOTAL: \$105,642

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.

Preliminary Matter

This appeal was filed on January 23, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #5 set forth on an additional page, other than the electronic form Sec. V grid analysis, has been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparable sales #1, #2 and #3 in the Sec. V grid are the only proper properties on this record].

Findings of Fact

The subject property consists of a one-story dwelling of wood siding exterior construction with 2,336 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a full unfinished basement, central air conditioning, a

fireplace and a 627 square foot garage. The property has an 18,295 square foot site and is located in Winthrop Harbor, Benton 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 in the same neighborhood code and within .77 of a mile from the subject. The parcels range in size from 15,150 to 23,522 square feet of land area which are each improved with a one-story dwelling. The dwellings range in age from 31 to 35 years old and range in size from 2,332 to 2,723 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage of either 600 or 936 square feet of building area. The appellant established with documentation that comparable #3 was rehabbed in 2005 or 16 years prior to its sale. The comparables sold from June to August 2021 for prices ranging from \$280,000 to \$350,000 or from \$114.33 to \$128.53 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$100,438 which would reflect a market value of approximately \$301,344 or \$129.00 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 \$105,642. The subject's assessment reflects a market value of \$316,958 or \$135.68 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located in the same neighborhood code as the subject and .88 of a mile and 1.25-miles from the subject. The parcels contain 15,739 and 16,907 square feet of land area and are each improved with a one-story dwelling of brick or wood siding exterior construction. The dwellings are either 17 or 44 years old and contain either 2,007 or 2,184 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage of either 462 or 546 square feet of building area. The comparables sold in July and August 2022 for prices of \$315,000 and \$335,000 or for \$153.39 and \$156.95 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.

¹ 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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, all of which are similar to the subject in several respects such as location, design, fireplace, air conditioning and foundation type with varying degrees of similarity in age, dwelling size, basement size and garage size. Adjustments to the comparables are necessary to make them more equivalent to the subject in age and several other respects. Nonetheless, the comparables sold for prices ranging from \$280,000 to \$350,000 or from \$114.33 to \$156.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$316,958 or \$135.68 per square foot of living area, including land, which is within the range established by the 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 giving due consideration to necessary adjustments to the 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

Christopher Wagner, 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