



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

APPELLANT: Timothy Lee
DOCKET NO.: 23-00612.001-R-1
PARCEL NO.: 04-09-204-009

The parties of record before the Property Tax Appeal Board are Timothy Lee, 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: \$7,658
IMPR.: \$77,532
TOTAL: \$85,190

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.

Findings of Fact

The subject property consists of a 1-story dwelling of wood siding exterior construction with 1,362 square feet of living area. The dwelling was constructed in 1985 and is 38 years old. Features of the home include a basement, central air conditioning, a fireplace and a 529 square

foot garage. The property has a 10,560 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 from .31 of a mile to 1.15 miles from the subject. The comparables have sites ranging in size from 9,322 to 28,501 square feet of land area and are improved with 1-story dwellings ranging in size from 1,185 to 1,540 square feet of living area. The dwellings are 34 to 52 years old and have basements. Two homes have central air conditioning; each home has one fireplace; and two homes each have a garage with 576 or 612 square feet of building area. The appellant submitted a Multiple Listing Service sheet associated with the sale of comparable #3 noting it was a recent rehab in 2018. The comparables sold in January 2023 for prices ranging from \$197,500 to \$225,000 or from \$146.10 to \$167.09 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 \$85,190. The subject's assessment reflects a market value of \$255,596 or \$187.66 per square foot of living area, land included, when using the statutory level of assessment.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .52 of a mile from the subject. The comparables have sites ranging in size from 8,041 to 15,960 square feet of land area and are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 1,176 to 1,288 square feet of living area. The dwellings are 17 to 59 years old. Each home has a basement and a garage ranging in size from 384 to 672 square feet of building area. Three comparables have central air conditioning. Comparable #2 has one fireplace. The comparables sold from May to September 2022 for prices ranging from \$250,000 to \$260,000 or from \$194.10 to \$218.96 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 seven comparables sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparables #3 and #4

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

which lack central air conditioning, lack a garage and/or are less similar in age when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #1 along with board of review comparables #1 and #2 which are more similar to the subject in location, age, and features. The comparables sold in May 2022 or January 2023 for prices ranging from \$225,000 to \$257,500 or from \$146.10 to \$218.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$255,596 or \$187.66 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales 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: _____

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

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

APPELLANT

Timothy Lee, 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