



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

APPELLANT: Thomas Smith  
DOCKET NO.: 23-00658.001-R-1  
PARCEL NO.: 06-18-300-031

The parties of record before the Property Tax Appeal Board are Thomas Smith, 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:** \$19,441  
**IMPR.:** \$109,337  
**TOTAL:** \$128,778

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 is improved with a one-story dwelling of vinyl siding exterior construction containing 1,170 square feet of living area. The dwelling was constructed in 2019 and is approximately 4 years old. Features of the property include a full unfinished walk-out basement, central air conditioning, 1½ bathrooms, an attached garage with 325 square feet of building area, and a detached garage with 484 square feet of building area.<sup>1</sup> The property has an 18,543 square foot site located in Round Lake, Avon 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 composed of one-story dwellings

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<sup>1</sup> The board of review provided a copy of the subject's property record card disclosing the subject has a full walk-out basement as well as an attached garage and a detached garage with a combined building area of 809 square feet, which was not refuted by the appellant in rebuttal.

with either 1,373 or 1,394 square feet of building area. The comparables range in age from 19 to 32 years old. Each property has an unfinished basement, central air conditioning, 1½ or 2 bathrooms, and a garage with either 420 or 436 square feet of building area. Comparable #2 has one fireplace. These properties have sites ranging in size from 7,471 to 7,932 square feet of land area. These properties are located from approximately 1.75 to 3.51 miles from the subject property. The sales occurred from July 2021 to September 2022 for prices ranging from \$220,000 to \$275,000 or from \$157.82 to \$200.29 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$81,502.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,788. The subject's assessment reflects a market value of \$386,373 or \$330.23 per square foot of living area, land included, when using the statutory level of assessments.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on one comparable sale composed of a two-story dwelling of vinyl siding exterior construction with 1,344 square feet of living area. The home is approximately 35 years old with features that include a basement with finished area, central air conditioning, 3½ bathrooms, and a garage with 528 square feet of building area. The property has a 6,172 square foot site. The comparable has the same neighborhood code as the subject property and is located approximately .04 of a mile from the subject. The sale occurred in November 2022 for a price of \$475,000 or \$353.42 per square foot of living area, including land.

The board of review submission also included a memorandum from the Avon Township Assessor asserting the subject property is improved with a ranch style home constructed in 2019 located on the lakefront of Long Lake on an 18,450 square foot lot. The assessor asserted the appellant's comparables are not located on a lakefront and have lots ranging in size from 7,453 to 7,860 square feet of land area.

### **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 information on four comparable sales all of which are improved with homes that are from 14 to 27 years older than the subject dwelling requiring upward adjustments to make them more equivalent to the subject in age. Additionally, each comparable has a smaller

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

garage and a smaller site than the subject which indicates that upward adjustments to the comparables for these differences would be appropriate to make these properties more equivalent to the subject. The board of review also provided an unrefuted statement from the township assessor that the appellant's comparables are not lakefront properties, unlike the subject property, and are from 1.75 to 3.51 miles from the subject, which detracts from the weight that can be given these sales due to differences from the subject in location. Furthermore, appellant's comparable sale #2 sold approximately 18 months prior to the assessment date at issue, not as proximate in time to the assessment date as the three remaining sales submitted by the parties, which further detracts from the weight to be given this sale. The board of review provided a sale that was similar to the subject in location and similar to the subject in overall dwelling size but differs from the subject in style. The board of review comparable sold in November 2022 for a price of \$475,000 or \$353.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,373 or \$330.23 per square foot of living area, including land, which is below the comparable most similar to the subject in location despite the fact the subject is newer, has a larger site and a larger garage than this comparable. Based on this evidence 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:

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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