



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

APPELLANT: Charles Bourgeois
DOCKET NO.: 23-00675.001-R-1
PARCEL NO.: 06-26-112-009

The parties of record before the Property Tax Appeal Board are Charles Bourgeois, 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 **A Reduction** 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: \$16,055
IMPR.: \$86,221
TOTAL: \$102,276

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 one-story dwelling of vinyl siding exterior construction with 1,340 square feet of living area. The dwelling is 35 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a garage with 1,500 square feet of building area. The property has a 11,234 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings that range in size from 1,084 to 1,438 square feet of living area. The homes are from 49 to 68 years old. Each comparable has a garage ranging in size from 396 to 672 square feet of building area, while four have central air conditioning and two have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.01 to 0.45 of a

mile from the subject property. The sales occurred from April 2022 to June 2023 for prices ranging from \$179,900 to \$277,500 or from \$165.96 to \$215.10 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$102,276.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,684. The subject's assessment reflects a market value of \$311,083 or \$232.15 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of vinyl siding exterior construction that range in size from 900 to 1,056 square feet of living area. The homes range in age from 50 to 56 years old. Each comparable has a full basement with finished area, central air conditioning, and a garage ranging in size from 440 to 576 square feet of building area. One of the comparables also has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.14 to 0.64 of a mile from the subject property. The sales occurred from December 2021 to May 2023 for prices ranging from \$265,000 to \$285,000 or from \$258.54 to \$312.10 per square foot of living area, including land.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables due to differences from the subject in terms of dwelling size. The Board gives less weight to the appellant's comparables #1, #3 and #4 due to differences from the subject in terms of dwelling size and/or age. The Board finds the best evidence of market value to be the remaining comparable sales, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These two most similar comparables sold in April and July 2022 for \$265,000 and \$277,500 or \$192.98 and \$215.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$311,083 or \$232.15 per square foot of living area, land included, which is above the sales prices established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

¹ Section 1910.50(c)(1) of the Board's procedural rules 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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

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

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