



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

APPELLANT: Charles Church  
DOCKET NO.: 23-00706.001-R-1  
PARCEL NO.: 07-10-306-025

The parties of record before the Property Tax Appeal Board are Charles Church, 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:** \$22,292  
**IMPR.:** \$104,643  
**TOTAL:** \$126,935

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 two-story dwelling of frame exterior construction with 2,254 square feet of living area. The dwelling is 36 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and garage with 462 square feet of building area. The property has a 17,711 square foot site and is located in Gurnee, Warren 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 two-story dwellings of frame exterior construction that range in size from 2,254 to 2,681 square feet of living area. The homes are from 36 to 38 years old and have sites ranging in size from 9,453 to 27,430 square feet of land area. Each comparable has a full basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 490 square feet of building area. The comparables have the

same assessment neighborhood code as the subject and are located from 0.01 to 0.22 of a mile from the subject property. The sales occurred from January to September 2022 for prices ranging from \$350,000 to \$405,000 or from \$147.37 to \$173.03 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$118,699.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,935. The subject's assessment reflects a market value of \$380,843 or \$168.96 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame exterior construction that have either 2,250 or 2,254 square feet of living area. The board of review's comparable #1 is the same as the appellant's comparable #5, however the property was sold in both 2022 and 2023. The homes are either 36 or 37 years old and have sites ranging in size from 9,300 to 10,050 square feet of land area. Each comparable has a full basement with finished area, central air conditioning, and a garage with 462 square feet of building area. Two of the comparables also have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.22 to 0.31 of a mile from the subject property. The sales occurred from March 2022 to November 2023 for prices ranging from \$407,000 to \$427,000 or from \$180.89 to \$189.44 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales, with one common comparable to both parties that sold on two occasions, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 due to differences from the subject in terms of dwelling size. 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 most similar comparables sold from January 2022 to November 2023 for prices ranging from \$350,000 to \$427,000 or from \$147.93 to \$189.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$380,843 or \$168.96 per square foot of living area, land included, which falls within the range established by best comparable sales in this

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<sup>1</sup> 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.

record. 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: \_\_\_\_\_

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

Chares Church, 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