



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

APPELLANT: James Athana  
DOCKET NO.: 23-00796.001-R-1  
PARCEL NO.: 08-20-118-001

The parties of record before the Property Tax Appeal Board are James Athana, 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:** \$14,491  
**IMPR.:** \$69,669  
**TOTAL:** \$84,160

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 1-story dwelling of brick exterior construction with 2,101 square feet of living area.<sup>1</sup> The dwelling was built in 1960 and is approximately 63 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, 1.5 bathrooms, and a 621 square foot garage. The property has an approximately 11,421 square foot site and is located in Waukegan, Waukegan 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 within 0.31 of a mile from the subject, two of which have the subject's assessment neighborhood code. The comparables have sites that range in size from approximately 10,964 to 13,804 square feet of land area. The

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<sup>1</sup> The best description of the subject property was gleaned from the evidence, including the property record card, which was presented by the board of review.

comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,688 to 2,382 square feet of living area. The dwellings are either 65 or 67 years old. The comparables each have an unfinished basement that ranges in size from 942 to 2,382 square feet of building area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 440 to 560 square feet of building area. The homes have either 1.5 or 3.0 bathrooms. The properties sold from November 2022 to May 2023 for prices ranging from \$231,700 to \$260,000 or from \$105.38 to \$137.26 per square foot of living area, land included.

Counsel for the appellant asserted there were two like kind sales in the neighborhood with comparable #1 located nearby. Counsel also asserted that the subject has the second smallest square footage and second lowest land market value. Based on this evidence, the appellant requested the subject's assessment be reduced to \$77,729 which reflects a market value of \$233,210 or \$111.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,775. The subject's assessment reflects a market value of \$287,354 or \$136.77 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.93 to 2.61 miles from the subject, none of which have the subject's assessment neighborhood code. The comparables have sites that range in size from 6,585 to 48,847 square feet of land area. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,882 to 2,127 square feet of living area. The dwellings range in age from 66 to 81 years old. The comparables each have basement area that ranges in size from 1,206 to 2,127 square feet which are each partially finished. Each comparable has central air conditioning, and a garage that ranges in size from 440 to 1,248 square feet of building area. Two comparables have either one or two fireplaces. The homes have either 2.0 or 3.0 bathrooms. The properties sold from February to April 2023 for prices ranging from \$265,000 to \$375,000 or from \$140.29 to \$176.30 per square foot of living area, land included. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>2</sup> 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 not published figures for tax year 2023.

The record contains six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which is a considerably smaller home than the subject. The Board also gives less weight to the board of review comparables which are each located over 1.92 miles from the subject, less proximate in location to the subject than other comparables in this record. The board of review comparables also present other differences from the subject, including but not limited to lot size, age, and basement finish.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2. These comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features. However, the two best comparable would require adjustments for differences from the subject, including but not limited to, bathroom count, basement size, and/or garage size. These two properties sold for prices of \$235,000 and \$260,000 or \$113.31 and \$156.62 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$287,354 or \$136.77 per square foot of living area, land included, which falls above the two best comparable sales in this record on an overall value basis but is bracketed by them on a price per square foot basis. However, the subject's higher estimated market value is excessive when considering the two best comparables' differences when compared to the subject. Therefore, based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is warranted.

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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