



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

APPELLANT: Pamela Matsinger
DOCKET NO.: 23-00828.001-R-1
PARCEL NO.: 09-02-401-023

The parties of record before the Property Tax Appeal Board are Pamela Matsinger, 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: \$24,938
IMPR.: \$128,679
TOTAL: \$153,617

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 2-story dwelling of vinyl siding exterior construction with 3,674 square feet of living area.¹ The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a basement with 1,558 square feet of finished area, central air conditioning, 3½ baths, a wood deck, and a 609 square foot garage. The property has an approximately 17,760 square foot site and is located in Volo, Wauconda 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 in the subject's assessment

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which disclosed the subject dwelling has 1,558 square feet of basement finish which was not refuted by the appellant in rebuttal.

neighborhood and within 0.18 of a mile from the subject. The comparables have sites that range in size from approximately 8,999 to 15,407 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 3,133 to 3,674 square feet of living area. The dwellings range from 10 to 16 years old. Each comparable has an unfinished basement, central air conditioning, and a garage that ranges in size from 609 to 638 square feet of building area. Two comparables each have one fireplace. The properties sold from April to November 2021 for prices ranging from \$355,000 to \$425,000 or from \$113.31 to \$127.77 per square foot of living area, land included.

Counsel for the appellant asserted that there were three like kind sales in 2021 from the subject's neighborhood. Comparable #3 was reported to be a recent rehab (2014) which was supported by a Multiple Listing Service sheet for this comparable sale. Based on this evidence, the appellant requested the subject's assessment be reduced to \$144,496 which reflects a market value of \$433,531 or \$118.00 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 \$153,617. The subject's assessment reflects a market value of \$460,897 or \$125.45 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood and within 0.40 of a mile from the subject. The comparables have sites with either 9,688 or 11,040 square feet of land area. The comparables are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 3,032 to 3,640 square feet of living area. The dwellings are each 16 years old. Each comparable has a basement, two of which having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 560 to 616 square feet of building area. The properties sold from May 2022 to March 2023 for prices ranging from \$457,000 to \$481,500 or from \$129.12 to \$150.73 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² 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 comparables which each sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than the board of review comparables. The Board also gives less weight to board of review comparable #3 which is a considerably smaller home when compared to the subject and lacks basement finish, which is a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2. These two comparables sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, basement finish, and other features. These properties sold in May 2022 and February 2023 for prices of \$470,000 and \$481,500 or \$129.12 and \$150.052 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$460,897 or \$125.45 per square foot of living area, land included, which falls below the market value of the two best comparable sales in this record. 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 supported and a reduction in the subject's assessment is not 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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