



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

APPELLANT: Douglas Walker
DOCKET NO.: 23-01021.001-R-1
PARCEL NO.: 13-03-401-006

The parties of record before the Property Tax Appeal Board are Douglas Walker, 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: \$32,797
IMPR.: \$189,278
TOTAL: \$222,075

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 frame exterior construction with 2,967 square feet of living area. The dwelling was constructed in 1981. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace and a 750 square foot garage. The property has a 49,004 square foot site and is located in Tower Lakes, Cuba 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 from 1.73 to 1.88 miles from the subject and outside the subject's assessment neighborhood. The comparables have sites ranging in size from 46,075 to 82,180 and are improved with 1-story or part 1-story and part 2-

story¹ dwellings of frame or frame and brick exterior construction ranging in size from 2,624 to 3,421 square feet of living area. The dwellings were built from 1957 to 1988 with the oldest comparable having an effective age of 1976. The comparables have basements, one of which has finished area. Each home has central air conditioning, one to four fireplaces and a garage ranging in size from 834 to 1,370 square feet of building area. The comparables sold in April or June 2022 for prices ranging from \$545,000 to \$768,000 or from \$176.06 to \$224.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,075. The subject's assessment reflects a market value of \$666,292 or \$224.57 per square foot of living area, land included, when using the statutory level of assessment.²

In response to the appeal the board of review submitted a cover letter from the township assessor that critiqued the appellant's comparables and noted all are located outside of the Tower Lakes neighborhood and none have finished basement and only 1 has a walkout like the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .72 of a mile from the subject and have the same assessment neighborhood as the subject. The comparables have sites ranging in size from 14,990 to 115,109 and are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,906 to 2,770 square feet of living area. The dwellings were built from 1954 to 1976 and have basements with finished area, three of which are walkouts. Each home has central air conditioning, two fireplaces and a garage ranging in size from 525 to 783 square feet of building area. The comparables sold from September 2021 to May 2023 for prices ranging from \$500,000 to \$627,500 or from \$204.33 to \$288.76 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

¹ The appellant's evidence disclosed comparable #1 has 2,975 square feet of first floor living area and 859 square feet of second floor living area.

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 yet to publish figures for tax year 2023.

The record contains eight comparables sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their locations being outside the subject's assessment neighborhood and over 1.7 miles from the subject. In addition, appellant's comparable #1 has second floor living area unlike the subject. The Board gives less weight to board of review comparables #3, #4 and #5 due to their considerably smaller dwelling sizes when compared to the subject. Furthermore, board of review comparable #5 sold less proximate in time to the assessment date at issue.

The Board finds the best evidence of the subject's market value to board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and are most similar in location. The Board recognizes adjustments would have to be considered for differences in site size, age, and some features. Nevertheless, the comparables sold in February and May 2023 for prices of \$500,000 and \$627,500 or \$204.33 and \$226.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$666,292 or \$224.57 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on price per square foot but is higher on overall market value which is reasonable due to subject's larger and newer dwelling. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is excessive and 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

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