



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

APPELLANT: Larry Bowers
DOCKET NO.: 23-01385.001-R-2
PARCEL NO.: 16-15-213-006

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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: \$52,306
IMPR.: \$177,546
TOTAL: \$229,852

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 parcel is improved with two dwellings. Dwelling #1 is a two-story, two-unit, duplex dwelling of brick exterior construction with 2,446 square feet of living area with a full unfinished basement and central air conditioning. Dwelling #2 is a two-story dwelling of brick exterior construction with 2,392 square feet of living area with an unfinished basement and a fireplace. Both buildings were built in 1920 and have reported effective ages of 1971. The parcel also includes a recently constructed three-car garage of 930 square feet of building area and has a 23,020 square foot site. The property is located in Highwood, Moraine Township, Lake County.

As an initial matter, the Board finds the appellant's analysis of the subject provided data concerning only Dwelling #2 with no recognition of Dwelling #1 on the parcel.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three suggested comparable properties and a brief reporting there were no like-kind sales in the subject's neighborhood. The brief further pointed out differences in lot size, dwelling size and the presence of a garage, contending in the brief that the subject lacks a garage. The comparables are located from 1.17 to 1.69-miles from the subject. The parcels range in size from 9,126 to 25,565 square feet of land area and are each improved with a two-story dwelling ranging in age from 89 to 112 years old. The homes range in size from 1,924 to 2,700 square feet of living area. Each dwelling has an unfinished basement, 2 or 2½ bathrooms, and a garage of either 396 or 440 square feet of building area. One home has central air conditioning and two homes each have a fireplace. The comparables sold from April 2022 to July 2023 for prices ranging from \$395,000 to \$535,000 or from \$185.98 to \$205.30 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 \$229,852. The subject's assessment reflects a market value of \$689,625 or \$142.54 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appellant's evidence, the board of review reported the appellant's comparables are single family dwellings which are not similar to the subject property which are more than a mile in distance from the subject. As further support, Multiple Listing Service (MLS) data sheets for appellant's sales #1 and #2 were submitted noting each reflects a single-family dwelling and comparable #1 sold after three days on the market at its full asking price.

The board of review provided the MLS data sheet on the 2014 sale of the subject, the 'current' MLS rental listing for the subject rear building, and photographs of the newer three-car garage on the subject parcel. In the grid analysis in support of its contention of the correct assessment the board of review submitted information on three comparable sales where board of review comparables #3 and #4, depicts a two-building property and will be referred to as comparable #3/4 when necessary. Each of the properties are located in the same neighborhood code as the subject and consist of parcels ranging in size from 6,000 to 9,630 square feet of building area. The parcels are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction. The homes range in age from 56 to 100 years old. The four dwellings range in size from 546 to 2,624 square feet of living area with comparable #3/4 having a combined dwelling size of 2,938 square feet. Each comparable has a basement, one of which has finished area. Each dwelling has central air conditioning and two comparables each have a garage of 484 and 968 square feet of building area. The three comparables sold from December 2022 to December 2023 for prices ranging from \$465,000 to \$565,000 or from \$177.21 to \$205.90 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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 parties submitted a total of six suggested comparable sales to support their respective positions before the Property Tax Appeal Board. Although only board of review comparable #3/4 is somewhat similar to the subject by having two dwellings on one parcel, the six properties sold for prices ranging from \$395,000 to \$565,000 or from \$185.98 to \$205.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$689,625 or \$142.54 per square foot of living area, including land, which is above the range established by the comparable sales in this record in terms of overall value and below the range on a per square foot of living area basis. The Board finds the subject's higher overall market value and lower per square foot price is logical given that the subject presents a combined dwelling size of 4,838 square feet which is significantly larger than the comparable properties, including the combined dwelling size of comparable #3/4. Based on this evidence and after considering appropriate adjustments to the comparables, the Board finds the appellant has failed to establish overvaluation by a preponderance of the evidence 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: _____

November 19, 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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