



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

APPELLANT: Shaquita France
DOCKET NO.: 23-01962.001-R-1
PARCEL NO.: 08-31-401-043

The parties of record before the Property Tax Appeal Board are Shaquita France, 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: \$11,019
IMPR.: \$83,558
TOTAL: \$94,577

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 bi-level dwelling of wood siding exterior construction with 1,998 square feet of above ground living area.¹ The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a lower level with finished area, central air conditioning and a two-car garage with 506 square feet of building area. The property has an approximately 8,163 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$550,000

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review which contained a schematic diagram and dimensions of the improvements, which was not refuted by the appellant.

as of May 27, 2021. The appraisal was prepared by John Wallace, a State of Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property for a refinance transaction. The property rights appraised were the fee simple interest. The client was identified as Nationstar Mortgage LLC d/b/a Mr. Cooper.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach using six comparable sales and two active listings. The comparables are located from .13 of a mile to 1.09 miles from the subject property and have North Chicago addresses. The comparables have sites that range in size from 6,547 to 16,200 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings described as either ranch, split-level or colonial style ranging in size from 1,072 to 2,124 square feet of gross living area. The comparables range in age from approximately 16 to 62 years old. The comparables each have a basement, six of which were reported to have finished area. Each comparable has central air conditioning and a one-car or a two-car garage. Four comparables each have a fireplace. Comparable sales #1 through #6 occurred from August 2020 to April 2021 for prices ranging from \$159,900 to \$265,000 or from \$89.41 to \$196.30 per square foot of living area, including land. Comparables #7 and #8 have list prices of \$165,000 and \$285,000 or \$104.96 and \$154.22 per square foot of gross living area, including land, respectively. The appraiser adjusted comparables #1, #3, #5 and #6 for sale or financing concessions and also applied adjustments to the comparables for differences when compared to the subject in location, site size, view, quality of construction, condition, age, bathroom count, gross living area, basement area, basement finish, and other features to arrive at adjusted prices ranging from \$207,800 to \$245,300. Using these sales, the appraiser arrived at an estimated market value of \$210,000 as of May 27, 2021. The appellant requested the subject's total assessment be reduced to \$183,313 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,577. The subject's assessment reflects a market value of \$283,759 or \$142.02 per square foot of above ground living area, land included, when using 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 two comparable sales that are located 1.23 or 1.39 miles from the subject property, one of which has a Waukegan address. The comparables have sites with either 9,368 or 22,225 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction with 1,483 and 1,828 square feet of above ground living area that are 1 year and 93 years old, respectively. Each comparable has basement with finished area, central air conditioning and either a 609 or 1,248 square foot garage. Comparable #2 has a fireplace. The sales occurred in February and March 2023 for prices of \$315,000 and \$320,000 or for \$212.41 and \$175.05 per square foot of above ground living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published 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 appellant submitted an appraisal for the subject property and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight is to the appellant's appraisal due to the effective date of the report being nineteen months prior to the assessment date at issue and the comparable sales utilized in the appraisal occurred in 2020 and 2021, not as proximate in time to the assessment date at issue as the sales provided by the board of review. The Board also give less weight to the appellant's appraisal comparables #7 and #8, which are listings that have not sold.

The Board finds the board of review comparables have sale dates that occurred within three months of the January 1, 2023 assessment date. However, these two comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in February and March 2023 for prices of \$315,000 and \$320,000 or for \$212.41 and \$175.05 per per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$283,759 or \$142.02 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering any necessary adjustments to the comparables for differences when compared to 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 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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