



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

APPELLANT: Travis Williams  
DOCKET NO.: 23-02128.001-R-1  
PARCEL NO.: 06-10-121-009

The parties of record before the Property Tax Appeal Board are Travis Williams, 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:** \$3,605  
**IMPR.:** \$82,021  
**TOTAL:** \$85,626

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 bi-level dwelling of wood siding exterior construction with 1,164 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old with an effective age of 1991. Features of the home include a basement/lower-level with finished area, central air conditioning, 3 full bathrooms, and a garage containing 928 square feet of building area.<sup>1</sup> The parcel has an approximately 16,200 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located in the same assessment neighborhood code as the subject and from .23 to .88 of a mile from the subject property. The comparables have sites that range in size from 8,999 to 26,227 square feet of land area. The

---

<sup>1</sup> The evidence includes the subject's property record card which provides clear data on the subject, but no similar clarity exists in this record as to the parties' comparables.

appellant reported the comparables are improved with 1-story dwellings of wood frame exterior construction that range in size from 996 to 1,202 square feet of living area. The dwellings range in age from 32 to 52 years old. The comparables each have an unfinished basement, central air conditioning, 1.5 or 2 bathrooms, and a garage ranging in size from 312 to 580 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2021 to November 2022 for prices ranging from \$177,000 to \$260,000 or from \$172.85 to \$237.55 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 \$85,626. The subject's assessment reflects a market value of \$256,904 or \$220.71 per square foot of living area, land included, when using 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 four comparable sales that are located in the same assessment neighborhood code as the subject and from .21 of a mile to 1.36 miles from the subject property. The comparables have sites that range in size from 9,559 to 16,200 square feet of land area. The board of review reported the comparables are improved with 1-story dwellings of wood siding exterior construction that range in size from 924 to 1,218 square feet of living area. The dwellings range in age from 34 to 72 years old. Each comparable has a basement with finished area and 1.5 or 2 bathrooms. Three comparables each have central air conditioning and a garage ranging in size from 480 to 1,080 square feet of building area. The comparables sold from March 2022 to June 2023 for prices ranging from \$239,000 to \$308,000 or from \$237.89 to \$259.74 per square foot of living area, including land. 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.

The record contains ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their unfinished basements when compared to the subject and other comparables in the record. The Board has also given reduced weight to board of review comparable #4 due to its older age when compared to the subject.

---

<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 table 3 with the figures for tax year 2023.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3. The Board finds that these three comparables are relatively similar to the subject in location, dwelling size, age and features, but would need an upward adjustment for fewer bathrooms than the subject. These three comparables sold from July 2022 to June 2023 for prices ranging from \$239,000 to \$308,000 or from \$237.89 to \$252.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,904 or \$220.71 per square foot of living area, including land, which falls within the range on a market value basis but below the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, including the subject's superior bathroom count, the Board finds no 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: \_\_\_\_\_

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Travis Williams, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085