



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

APPELLANT: Paul Daley  
DOCKET NO.: 23-02955.001-R-1  
PARCEL NO.: 01-12-310-010

The parties of record before the Property Tax Appeal Board are Paul Daley, the appellant; 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:** \$68,459  
**IMPR.:** \$175,612  
**TOTAL:** \$244,071

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 wood siding exterior construction with 4,092 square feet of living area. The dwelling was constructed in 1988 and is approximately 35 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 480 square foot garage. The property has a 42,689 square foot site and is located in Antioch, Antioch 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 within 0.59 of a mile from the subject. The parcels range in size from 23,000 to 97,574 square feet of land area and are improved with 2-story homes of masonry or wood siding exterior construction ranging in size from 3,278 to 6,091 square feet of living area. The dwellings range in age from 28 to 69 years old. Each home has central air conditioning and a garage ranging in size from 676 to 1,428 square feet of building area. Two homes each have a basement with finished area, two or four

fireplaces, and a gazebo. Comparable #3 has a barn and a dock. The comparables sold from March 2022 to December 2023 for prices ranging from \$485,000 to \$672,500 or from \$110.41 to \$147.96 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 \$244,071. The subject's assessment reflects a market value of \$732,286 or \$178.96 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from 0.49 of a mile to 1.08 miles from the subject, together with a map depicting the locations of the subject in relation to these comparables and aerial photographs of these comparables. Comparable #4 is a different sale of the appellant's comparable #1. The parcels range in size from 13,080 to 48,351 square feet of land area and are improved with 2-story homes of wood siding or brick exterior construction ranging in size from 2,255 to 4,900 square feet of living area. The dwellings range in age from 28 to 69 years old. Each home has a basement, two of which have finished area, central air conditioning, and one or two garages ranging in size from 400 to 1,066 square feet of building area. Five homes have from one to four fireplaces. The comparables sold from June 2021 to November 2022 for prices ranging from \$545,000 to \$913,000 or from \$174.69 to \$352.55 per square foot of living area, including land.

The board of review submitted a brief from the township assessor contending that the appellant's comparable #1 was not an arm's length sale as it was not advertised for sale as demonstrated by the Real Estate Transfer Declaration for this sale. It was asserted this property sold in July 2021 for a price of \$856,000 in an arm's length sale as shown by a listing sheet and Real Estate Transfer Declaration for this sale. The township assessor contended the appellant's comparable #2 sold as-is and in need of repairs. It was asserted this property sold again in March 2024 for a price of \$1,275,000 after significant renovation. The township assessor contended the appellant's comparable #3 is not a lakefront property as shown by a plat map that was presented. The township assessor further contended the appellant's comparables differ from the subject in site size, dwelling size, age, fireplace amenity, location, and/or design. The township assessor asserted the board of review's comparables are all Chain O' Lakes lakefront properties like the subject.

Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the subject is located on a busy road with truck traffic that is a main east-west corridor through the area and disputed the dwelling size reported by the board of review (although this dwelling size is the same dwelling size reported by the appellant). The appellant stated the appellant's comparable #1 is located on a secluded street; however, the

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<sup>1</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

appellant did not disclose whether any other comparables are located on busy or quiet streets. The appellant asserted the board of review's comparables had been recently renovated, quoting from listing sheets that were not submitted. The appellant also asserted the board of review's comparables differ from the subject in bedroom count, basement amenities, plumbing fixtures, and garage count. The appellant did not dispute that the appellant's comparable #1 was not advertised for sale.

### **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.Adm.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.Adm.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 a total of nine comparable sales, with one property having sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which was not an arm's length sale as demonstrated by the Real Estate Transfer Declaration for this sale presented by the board of review that indicates the property was not advertised for sale. The Board gives less weight to the appellant's #3, which is not a Chain O'Lakes lakefront property like the subject, and to the board of review's comparable #4, which is located on a quiet street compared to the subject's location on a main road. The Board also gives less weight to the appellant's comparable #2 and the board of review's comparables #1, #5, and #6, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, site size, and location than the other comparables in this record, but have varying degrees of similarity to the subject in age and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$880,000 and \$913,000 or \$252.63 and \$284.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$732,286 or \$178.96 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

AGENCY

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