



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

APPELLANT: Larry Bowers
DOCKET NO.: 21-04694.001-R-1
PARCEL NO.: 16-15-410-013

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 Lake Forest; 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: \$30,681
IMPR.: \$79,308
TOTAL: \$109,989

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 2021 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 two separate dwellings and a detached garage. Dwelling #1 is described as a 1-story dwelling of stucco exterior construction with 1,016 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement, that has finished area, central air conditioning and a fireplace. Dwelling #2 is a 1-story dwelling of masonry exterior construction with 962 square feet of living area. The dwelling was constructed in 1954. Features of the home include an unfinished basement and central air conditioning. The subject also has a detached 420 square foot garage. The property has a 6,865 square foot site and is located in Highwood, Moraine 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 properties that are located within .27 of a mile from the subject. The comparables have sites ranging in size from 5,279 to 7,532 square

feet of land area that are improved with 1-story dwellings ranging in size from 960 to 1,212 square feet of living area. The dwellings were built from 1928 to 1941, with the home built in 1928 having a 1957 effective age. The comparables have unfinished basements and a garage ranging in size from 440 to 550 square feet of building area. Two comparables each have central air conditioning and a fireplace. The comparables sold in February 2020 or April 2021 for prices ranging from \$310,000 to \$330,000 or from \$272.28 to \$330.73 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 \$109,989. The subject's assessment reflects a market value of \$330,794 or \$167.24 per square foot of living area, land included, when using 1,978 square feet of living area and when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information regarding the subject's August 2019 purchase for \$330,000 or \$166.84 per square foot of living area, land included, when using 1,978 square feet of living area.

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 appellant submitted a total of three comparable sales for the Board's consideration. The Board finds the appellant's comparables are similar to the subject in location, site size and some features. However, each of the appellant's comparables lack a second dwelling and finished basement area when compared to the subject. In addition, two comparables have older dwellings and one lacks central air conditioning when compared to the subject. Nevertheless, the appellant's comparables sold in February 2020 or April 2021 for prices ranging from \$310,000 to \$330,000 or from \$272.28 to \$330.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$330,794 or \$167.24 per square foot of living area, including land, which falls slightly above the range established by the comparable sales in the record on a total market value basis but below the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's slightly higher total estimated market value as reflected by its assessment is justified. Finally, the Board finds the subject's August 2019 sale, which occurred 16 months prior to the January 1, 2021 assessment date at issue, further supports the subject's 2021 assessment. Based on this evidence 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: September 19, 2023



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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COUNTY

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