



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

APPELLANT: Sharon Jenks  
DOCKET NO.: 17-01933.001-R-1  
PARCEL NO.: 12-21-113-030

The parties of record before the Property Tax Appeal Board are Sharon Jenks, 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:** \$111,173  
**IMPR.:** \$301,067  
**TOTAL:** \$412,240

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 2017 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 two-story dwelling of brick exterior construction with 3,237 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with 1,854 square feet of finished area, central air conditioning, three fireplaces and an attached 484 square foot garage. The property has a 9,583 square foot site and is located in Lake Bluff, Shields 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 neighborhood code assigned by the assessor as the subject. The comparables are also located within .40 of a mile from the subject. The comparable parcels range in size from 8,276 to 20,938 square feet of land area which have been improved with two-story dwellings of stucco, brick or wood siding exterior construction. The dwellings were built between 1976 and 2006 with the 1976 dwelling

having a reported effective age of 1986. The homes range in size from 2,966 to 3,854 square feet of living area and feature basements, five of which have finished areas. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 441 to 671 square feet of building area. The comparables sold between March 2015 and March 2017 for prices ranging from \$1,100,000 to \$1,310,000 or from \$323.53 to \$374.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the assessment to reflect a market value of \$1,084,395 or \$335.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$412,240. The subject's assessment reflects a market value of \$1,243,560 or \$384.17 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum which incorrectly asserted the appellant provided three comparable sales in this appeal; the board of review notes that appellant's comparables #1 and #2 are each seven years older than the subject dwelling and appellant's sale #3 has an unfinished basement as compared to the subject's finished basement. The board of review also noted these three appellant comparables were larger in dwelling size than the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .21 of a mile from the subject. In the memorandum, the board of review acknowledged that its comparable #1 was newer in age, but also noted it has an unfinished smaller basement which is inferior to the subject. The comparable parcels range in size from 6,250 to 10,228 square feet of land area which have been improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction. The dwellings were built between 2003 and 2016 and the homes range in size from 3,178 to 3,364 square feet of living area. Each home has a full basement, two of which have finished areas, central air conditioning, one to six fireplaces and an attached garage ranging in size from 455 to 512 square feet of building area. The comparables sold between November 2015 and August 2016 for prices ranging from \$1,287,500 to \$1,872,500 or from \$390.86 to \$556.63 per square foot of living area, including land.

Based on this evidence and argument, 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and #4 along with board of review comparable #1 as each of these sales occurred in 2015, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to board of review comparable #2 as this property has a sale price that is significantly higher than any of the other nearby sales in the record and as such appears to be an outlier.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #5 and #6 along with board of review comparable sale #3. These five comparables have varying degrees of similarity to the subject property. These most similar comparables sold between January 2016 and March 2017 for prices ranging from \$1,100,000 to \$1,310,000 or from \$323.53 to \$390.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,243,560 or \$384.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by appellant's comparable #3 and board of review comparable #3 after considering adjustments for differences between these comparables and the subject. 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: May 26, 2020



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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