



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

APPELLANT: Margaret Toomey Janson  
DOCKET NO.: 17-02829.001-R-1  
PARCEL NO.: 05-24-103-008

The parties of record before the Property Tax Appeal Board are Margaret Toomey Janson, 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:** \$32,652  
**IMPR.:** \$50,929  
**TOTAL:** \$83,581

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 wood siding exterior construction with 1,720 square feet of living area. The dwelling was constructed in 1933 but has an effective age of 1964. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 576 square foot garage. The property has a 10,799 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located between .54 of a mile and 2.02 miles from the subject. The comparables were described as one, two story and two, one and one-half story dwellings of wood siding exterior construction that were built from 1935 to 1989. Comparable #3 has an effective ages of 1969. The dwellings range in size from 1,870 to 2,625 square feet of living area. The comparables each feature a basement with two

having finished area. In addition, each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 828 square feet of building area. The comparables have sites ranging in size from 7,750 to 47,716 square feet of land area. The comparables sold from July 2015 to January 2017 for prices ranging from \$220,000 to \$260,000 or from \$97.14 to \$117.65 per square foot of above grade 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 \$83,581. The subject's assessment reflects a market value of \$252,130 or \$146.59 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .56 of a mile of the subject. The comparables were described as containing two-story dwellings of wood siding exterior construction ranging in size from 1,551 to 2,385 square feet of living area. The dwellings were built from 1920 to 1940, but have effective ages of 1987, 1945 and 1956, respectively. The comparables each have a basement with one having finished area. Each comparable features central air conditioning and one or two fireplaces. In addition, two comparables each have a garage containing 342 or 936 square feet of building area. The comparables have sites ranging in size from 11,238 to 13,514 square feet of land area. The comparables sold from August 2014 to July 2017 for prices ranging from \$237,500 to \$487,500 or from \$125.37 to \$217.63 per square foot of living area, including land. The board of review also submitted a memorandum prepared by the Grant Township Assessor critiquing the appellant's evidence noting two of the appellant's comparables were one and one-half story homes. 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in location, land size, dwelling size, design, age and features. However, the Board gave less weight to the appellant's comparables #2 and #3 that are distant in location and have significantly larger site sizes when compared to the subject. The Board finds board of review comparable #1 sold in August 2014 which is dated and less indicative of the subject's market value as of the January 1, 2017 assessment date. The Board has also given less weight to board of review comparable #2 which appears to be an outlier given its greater purchase price of \$487,500 when compared to all of the other comparables in the record.

The Board finds based on this limited record the best evidence of market value to be the appellant's comparable sale #1, along with board of review comparable sale #3. The properties are somewhat similar to the subject in location, lot size, design and some features. These two comparables sold in February and March 2016 for prices of \$220,000 and \$299,000 or \$117.65 and \$125.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$252,130 or \$146.59 per square foot of living area, including land, which falls between the overall price of the two best comparable sales in this record. The subject's higher price per square foot is also supported given its newer effective age and superior finished basement feature. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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.

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Chairman



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Member



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Member



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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: December 23, 2019



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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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