



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

APPELLANT: Suzanne Jacobek  
DOCKET NO.: 17-02851.001-R-1  
PARCEL NO.: 05-04-301-165

The parties of record before the Property Tax Appeal Board are Suzanne Jacobek, 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:** \$19,633  
**IMPR.:** \$57,685  
**TOTAL:** \$77,318

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 one-story dwelling of brick exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 352 square foot garage. The property has a 10,014 square foot site and is located in McHenry, Grant 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 .27 of a mile from the subject property. The comparable parcels range in size from 7,780 to 9,535 square feet of land area and have been improved with one-story dwellings of wood siding exterior construction. The dwellings were built in 1964 or 1983. The homes range in size from 1,110 to 1,298 square feet of living area. Each comparable has a crawl-space foundation. Each home has central air

conditioning, two comparables each have a fireplace and each comparable has a garage of either 484 or 528 square feet of building area. The comparables sold between May and September 2016 for prices ranging from \$170,000 to \$210,000 or from \$138.67 to \$163.04 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 \$77,318. The subject's assessment reflects a market value of \$233,237 or \$186.89 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 appellant's evidence, the board of review submitted a memorandum from the Grant Township Assessor. It was noted that each of the appellant's comparables have crawl-space foundations. Differences were also noted in the number of fixtures, lack of a fireplace and/or differences in age and exterior construction when compared to the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located within .33 of a mile from the subject property where board of review comparable #1 is the same property as appellant's comparable #3. The comparable parcels range in size from 7,780 to 9,291 square feet of land area and have been improved with one-story dwellings of wood siding exterior construction. The dwellings were built between 1963 and 1983. The homes range in size from 990 to 1,320 square feet of living area. Each of the comparables have a crawl-space foundation, central air conditioning and a garage of either 308 or 484 square feet of building area. One comparable also has a fireplace. The comparables sold between May 2014 and May 2017 for prices ranging from \$162,500 to \$235,000 or from \$163.04 to \$178.03 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 five comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board finds that none of the properties are particularly similar to the subject dwelling in terms of foundation, although all are similar to the subject in story height, bracket the subject in age and bracket the subject in dwelling size. The five comparables sold between May 2014 and May 2017 for prices ranging from \$162,500 to \$235,000 or from \$138.67 to \$178.03 per square foot

of living area, including land. The subject's assessment reflects a market value of \$233,237 or \$186.89 per square foot of living area, including land, which is above the comparable sales in this record on a per-square-foot basis, but this higher value appears to be logical given the subject's full basement which is partially finished as compared to the comparable properties that each have a crawl-space foundation. After considering adjustments to the comparables for differences when compared to 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.

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Chairman



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Member

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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: 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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