



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

APPELLANT: Daniel Jensen
DOCKET NO.: 18-00423.001-R-1
PARCEL NO.: 09-35-302-019

The parties of record before the Property Tax Appeal Board are Daniel Jensen, 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: \$42,275
IMPR.: \$105,959
TOTAL: \$148,234

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 2018 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 1.5-story dwelling of brick veneer exterior construction with 3,568 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, 960 square foot enclosed porch that includes a 480 square foot inground swimming pool and a 621 square foot garage. The property has a 49,127 square foot lakefront site and is located in Lake Barrington, Wauconda Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 1.47 to 2.24 miles from the subject property. The comparables are situated on sites ranging in size from 37,125 to 40,009 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that

were constructed from 1972 to 1992. Comparables #1 and #3 have effective ages of 1986 and 1997. The dwellings range in size from 2,888 to 4,239 square feet of living area. Two comparables have basements, with one having finished area. Comparable #1 has a crawl space foundation. Each comparable has central air conditioning, a fireplace and an attached garage ranging in size from 784 to 1,035 square feet of building area. Comparable #1 also has a 216 square foot detached garage. The comparables sold from January to September 2017 for prices ranging from \$280,000 to \$435,000 or from \$96.95 to \$102.62 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 \$148,234. The subject's assessment reflects an estimated market value of \$448,108 or \$125.59 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In response to the appellant's submission, the board of review argued appellant's comparables are not lakefront properties.

In support of the subject's assessment, the board of review submitted information on three comparable sales prepared by the assessor located from .03 of a mile to 1.72 miles from the subject. The comparables have lakefront sites ranging in size from 38,633 to 58,196 of square feet of land area and are improved with 1-story, 1.5-story and 2-story dwellings of wood siding or brick exterior construction that were built from 1962 to 1986. Comparable #3 has an effective age of 1980. The dwellings range in size from 2,749 to 3,663 square feet of living area. Two comparables have basements, with one having finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning one or two fireplaces and a garage ranging in size from 500 to 1,152 square feet of building area. The comparables sold from March 2015 to April 2016 for prices ranging from \$465,000 to \$655,000 or from \$159.51 to \$178.82 per square foot of living area, including land. The assessor applied adjustments to the comparables, resulting in adjusted sale prices from \$525,864 to \$685,373. 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 Board finds the parties submitted six comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in date of sale, location, style, age, dwelling size and/or features. For example, none of the appellant's comparables are lakefront properties like the subject and the comparables submitted by the board of review. Whereas, the board of review comparable sales sold in 2015 and 2016, less proximate in time to the January 1, 2018 assessment date than the comparables submitted by the appellant. In addition, none of the

comparables have an enclosed porch with inground swimming pool like the subject. These comparables sold from March 2015 to September 2017 for prices ranging from \$280,000 to \$655,000 or from \$96.95 to \$178.82 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$448,108 or \$125.59 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering numerous adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and therefore, 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 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Jensen, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085