



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

APPELLANT: Jeff Pathmann  
DOCKET NO.: 18-02510.001-R-1  
PARCEL NO.: 14-08-106-010

The parties of record before the Property Tax Appeal Board are Jeff Pathmann, 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:** \$44,995  
**IMPR.:** \$222,061  
**TOTAL:** \$267,056

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 two-story dwelling of wood siding exterior construction with 4,554 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 792 square foot garage.<sup>1</sup> The property has a 54,371 square foot site that backs to a pond and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.31 of a mile from the subject property. The comparables have sites that range in size from 39,319 to 96,173 square

---

<sup>1</sup> The grid analyses submitted by the parties indicates the subject property has two attached garages totaling 1,594 square feet. The sketch of the subject property submitted by the board of review reveals one attached garage measuring approximately 25.5' x 31.1' or 792 square feet of garage area.

feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,438 to 5,742 square feet of living area. The homes were built from 1996 to 2003. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 712 to 1,301 square feet of building area. The comparables sold from February to December 2017 for prices ranging from \$440,000 to \$855,000 or from \$124.86 to \$156.85 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$241,338.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,056. The subject's assessment reflects a market value of \$807,304 or \$177.27 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and three of the four comparable sales located within approximately 0.48 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 41,523 to 78,828 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,462 to 4,760 square feet of living area. The homes were built from 1996 to 2002. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 759 to 1,078 square feet of building area. Comparable #3 also features an inground swimming pool and comparable #4 has a site which backs to a pond. The comparables sold from February 2016 to September 2018 for prices ranging from \$543,000 to \$815,000 or from \$156.85 to \$192.92 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains seven comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparable #2 which differs from the subject in site, dwelling, basement and garage sizes. The Board gave less weight to board of review comparables #3 and #4 which sold in 2016 and are dated and less likely to be indicative of the fair market value of the subject as of the January 1, 2018 assessment date.

The Board finds neither of the parties' comparables are particularly similar to the subject. Nonetheless, the Board shall decide based on the evidence, regardless of the quality of the evidence. The Board finds the remaining comparables, which includes the common comparable, to be the best evidence of market value. These comparables have varying degrees of similarity

to the subject and differ from the subject in each having a smaller dwelling size and a smaller site size when compared to the subject. These comparables sold from February 2017 to September 2018 for prices ranging from \$440,000 to \$662,500 or from \$124.86 to \$174.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$807,304 or \$177.27 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record which appears justified given the subject's considerably larger dwelling and site sizes when compared to the best comparables in this record. After considering adjustments to the comparables for differences with 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.



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:

January 19, 2021



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

Jeff Pathmann, 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