



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

APPELLANT: Suzanne Jacobek  
DOCKET NO.: 18-02651.001-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 **A Reduction** 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:** \$21,241  
**IMPR.:** \$47,808  
**TOTAL:** \$69,049

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 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 four comparable sales located within 1.09-miles from the subject property. The comparable parcels range in size from 7,292 to 12,720 square feet of land area and have been improved with either a 1.5-story or a one-story dwelling of wood siding exterior construction. The dwellings were built between 1936 and 1982. The homes range in size from 1,052 to 1,490 square feet of living area. Each comparable has a basement, one of

which has finished area. Three of the homes have central air conditioning, two comparables each have either one or two fireplaces and two of the comparables have either a 462 or a 540 square foot garage. The comparables sold between June 2016 and March 2018 for prices ranging from \$129,500 to \$219,000 or from \$102.21 to \$146.98 per square foot of living area, including land.

As part of a memorandum, the appellant argued that the effective age of comparable #2 should be updated as the property was recently rehabbed according to listing data. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of approximately \$207,150 or \$165.99 per square foot of living area, including land.

The subject's 2018 assessment of \$83,650 reflects a market value of \$252,872 or \$202.62 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

The board of review did not timely submit its "Board of Review Notes on Appeal" nor timely submit any evidence in support of its assessed valuation of the subject property. In this appeal, the board of review's evidence or a request for an extension of time do so should have been postmarked no later than September 4, 2019. On September 11, 2019 the board of review filed a motion for an extension of time to submit its evidence and on September 20, 2019, the board of review unilaterally filed its "Board of Review Notes on Appeal" along with evidence.

At its meetings on October 8, 2019 and November 12, 2019, respectively, the Property Tax Appeal Board first denied the untimely request for an extension of time to submit evidence made by the Lake County Board of Review and second denied the Lake County Board of Review's Motion to Reconsider and Vacate Defaults. Therefore, the Lake County Board of Review has been held in default in this proceeding.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted data on four comparable sales. Due to the substantially older ages of the dwellings in comparables #1, #2 and #3 when compared to the subject dwelling that was built in 1975, the Board finds the most similar comparable property presented by the appellant was comparable #4; this property sold in May 2017 for \$219,000 or for \$146.98 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$252,872 or \$202.62 per square foot of living area, including land, which is greater than the most similar comparable sale in the record.

The board of review did not timely submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)) and was found to be in default. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is 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



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Member

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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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