



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

APPELLANT: Kenneth DeJulio  
DOCKET NO.: 19-04590.001-R-1  
PARCEL NO.: 14-04-301-002

The parties of record before the Property Tax Appeal Board are Kenneth DeJulio, 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:** \$71,429  
**IMPR.:** \$164,572  
**TOTAL:** \$236,001

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 2019 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 3,538 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 572 square foot garage. The property has an 81,962 square foot lakefront site and is located in Hawthorn Woods, Ela Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 1.69 to 2.59 miles from the subject property, none of which are in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 13,077 to 40,655 square feet of land

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<sup>1</sup> The board of review provided a copy of the subject's property record card depicting the subject's lakefront location.

area. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 2,973 to 3,142 square feet of living area. The dwellings were constructed from 1989 to 2012. Each comparable features an unfinished basement, one of which has a walkout feature. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 620 to 829 square feet of building area. The comparables sold from October 2018 to May 2019 for prices ranging from \$400,000 to \$612,500 or from \$131.41 to \$194.94 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 \$236,001. The subject's assessment reflects a market value of \$717,546 or \$202.81 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .74 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 42,620 to 76,626 square feet of land area. The comparables are improved with two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,612 to 3,676 square feet of living area. The dwellings were constructed from 1987 to 1997. Each comparable features an unfinished basement, one with a walk out feature. The comparables also each feature central air conditioning, one or two fireplaces, and an attached garage ranging in size from 576 to 925 square feet of building area. Comparable #1 has a lakefront site, similar to the subject. The comparables sold from May 2018 to August 2019 for prices ranging from \$595,000 to \$680,000 or from \$161.86 to \$260.34 per square foot of living area, including land. 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 parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables which are located more than 1.69 miles or more distant from the subject and outside of the subject's assessment neighborhood code when other more proximate sales were available as evidenced by the board of review submission. The Board also gave less weight to board of review comparable #1 which is significantly smaller in dwelling size relative to the subject.

The Board finds the best evidence of market value to be the board of review comparables #2, #3, and #4. However, none of these comparables have lakefront sites and two have a significantly

smaller land area when compared to the subject. These three comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and most features. The three best comparables in this record sold from May 2018 to August 2019 for prices ranging from \$595,000 to \$657,000 or from \$161.86 to \$193.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$717,546 or \$202.81 per square foot of living area, land included, which falls above the range established by the best comparable sales contained in the record both on an overall value and on a price per square foot basis. However, given the subject's superior lakefront location, significantly larger site size, and walkout basement relative to the three best comparables in the record, the subject's higher market value and price per square foot is logical. After considering upward adjustments to the comparables for inferior differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this evidence, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and a reduction in the subject's assessment is not 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.



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 18, 2022



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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