



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

APPELLANT: Justin Martin  
DOCKET NO.: 19-04592.001-R-1  
PARCEL NO.: 14-04-201-148

The parties of record before the Property Tax Appeal Board are Justin Martin, 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:** \$31,013  
**IMPR.:** \$130,366  
**TOTAL:** \$161,379

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 frame construction containing 2,574 square feet of living area. The dwelling was built in 2016. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 653 square feet of building area. The property has a 7,723 square foot site 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 three comparable sales located from .07 to .5 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 9,006 to 12,371 square feet of land area. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,546 to 2,966 square feet of living area. The dwellings were constructed in 2015 or 2017. Each

comparable features an unfinished basement, central air conditioning, and an attached garage ranging in size from 428 to 704 square feet of building area. The comparables sold from January to April 2019 for prices ranging from \$465,000 to \$513,000 or from \$172,96 to \$182.64 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 \$161,379. The subject's assessment reflects a market value of \$490,663 or \$190.62 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 twelve comparable sales located from .04 to .61 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 7,148 to 14,523 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,399 to 2,733 square feet of living area. The dwellings were constructed from 2015 to 2018. Each comparable features an unfinished basement, one with a walkout and one with a lookout feature. The comparables also each feature an attached garage ranging in size from 441 to 653 square feet of building area. Six comparables have central air conditioning, and three comparables each feature a fireplace. The comparables sold from February 2018 to July 2019 for prices ranging from \$463,464 to \$527,054 or from \$188.31 to \$213.73 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 a total of fifteen comparable sales for the Board's consideration which are substantially similar to the subject in location, design, dwelling size, age, and most features. These fifteen comparables also sold proximate in time to the subject's January 1, 2019 assessment date in question. The comparables in the record sold from February 2018 to August 2019 for prices ranging from \$463,464 to \$527,054 or from \$172,96 to \$213.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,663 or \$190.62 per square foot of living area, land included, which is well within the range established by the comparable sales contained in this record. After considering adjustments to some comparables for differences when compared to the subject such as basement walkout style, lack of central air conditioning feature, larger lot size, and/or slight dwelling size differences, 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:

February 15, 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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COUNTY

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