



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

APPELLANT: Jeffrey Jones
DOCKET NO.: 19-04782.001-R-1
PARCEL NO.: 16-34-104-016

The parties of record before the Property Tax Appeal Board are Jeffrey Jones, 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: \$71,292
IMPR.: \$158,985
TOTAL: \$230,277

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 brick and vinyl siding exterior construction with 3,020 square feet of living area. The dwelling was constructed in 1964 and has an effective age of 1980. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 441 square foot garage. The property has a 12,510 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables, three of which include sales data. As comparable #2 lacks any market value evidence in the record, the Board will not further address this property. Comparables #1, #3 and #4 are located within the same assessment neighborhood code as the subject. These parcels range in size from 13,150 to 18,290 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior

construction. The homes were built from 1964 to 1966 with two comparables having effective ages of 1969 and 1983. The dwellings range in size from 2,742 to 3,052 square feet of living area. Each comparable has a basement, two of which have recreation rooms. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 467 to 576 square feet of building area. As part of a brief, the appellant noted that comparables #1 and #3 have each been rehabbed according the listing sheets included with the evidence. The comparables sold from March 2018 to April 2019 for prices ranging from \$545,000 to \$740,000 or from \$198.76 to \$242.46 per square foot of living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$230,277 reflecting a market value of \$700,143 or \$231.84 per square foot of living area, including land, 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. The appellant requested the subject's assessment be reduced to \$220,741 which would reflect a market value of \$662,289 or \$219.30 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on February 4, 2021.

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 only evidence of market value to be the three comparable sales submitted by the appellant. The subject's assessment reflects a market value of \$700,143 or \$231.84 per square foot of living area, including land, which is within the range established by the only comparable sales in this record that range from \$545,000 to \$740,000 or from \$198.76 to \$242.46 per square foot of living area, including land. While the board of review did not 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 and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board, the Board further finds the market value evidence fails to establish by a preponderance of the evidence that the subject property is overvalued based upon its assessment. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The subject dwelling has a relatively newer effective age than two of the three comparable sales and the subject is also larger than two of the three comparable sales. Having thoroughly examined the evidence submitted by the appellant and after considering appropriate adjustments to the best comparables when compared to the subject in terms of effective age, size, finished basement area and/or other amenities, the Board finds that a reduction in the assessed valuation of the subject property 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

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

APPELLANT

Jeffrey Jones, 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