



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

APPELLANT: Jason Masheris  
DOCKET NO.: 19-04815.001-R-1  
PARCEL NO.: 07-29-314-002

The parties of record before the Property Tax Appeal Board are Jason Masheris, 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:** \$16,439  
**IMPR.:** \$58,881  
**TOTAL:** \$75,320

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 part one-story and a part two-story dwelling<sup>1</sup> of wood siding exterior construction with 1,474 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 14,270 square foot site and is located in Grayslake, Warren 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, one of which is located within the same assessment neighborhood code as the subject. The properties are situated within .82 of a mile from the subject and consist of parcels ranging in size from 8,700 to 12,780 square feet of

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<sup>1</sup> The Property Tax Appeal Board finds that the schematic drawing in the subject's property record card supplied by the board of review depicts a dwelling that is part one-story and part two-story in design.

land area. The properties are each improved with a two-story dwelling of wood siding exterior construction that was built from 1954 to 2004, with the oldest dwelling having an effective age of 1974. The homes range in size from 1,272 to 1,728 square feet of living area and feature basements, two of which have recreation rooms. Each dwelling has central air conditioning and two comparables have both a fireplace and a garage of either 400 or 440 square feet of building area. In a brief, the appellant asserted that comparables #1 and #3 have each had recent rehabs. In addition, the appellant argued various differences in dwelling size, brick exterior, finished basement and/or basement size along with the number of plumbing fixtures as compared to the subject. The three comparables sold from May 2018 to February 2019 for prices ranging from \$197,000 to \$225,000 or from \$119.21 to \$154.87 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$69,271 which would reflect a market value of \$207,834 or \$141.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,320. The subject's assessment reflects a market value of \$229,006 or \$155.36 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 three comparable sales, two of which are located within the same assessment neighborhood code as the subject. The properties are located within .37 of a mile from the subject and consist of parcels of either 12,000 or 14,490 square feet of land area. The properties are each improved with one-story, two-story or tri-level dwellings of wood siding exterior construction which were built from 1985 to 1987. The homes range in size from 1,198 to 1,609 square feet of living area. The tri-level home has a lower level and the remaining homes each have a crawl-space foundation. Each dwelling has central air conditioning and a garage of either 440 or 528 square feet of building area. Two comparables each have a fireplace. These comparables sold from April 2018 to October 2019 for prices ranging from \$229,000 to \$250,000 or from \$148.54 to \$191.15 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 six comparable sales for the Board's consideration. The Board has given reduced weight to appellant's comparable #1 due to its significantly older date of construction in 1954, older effective age of 1974 and lack of a garage amenity when compared to the subject dwelling that was built in 1986 and has a 440 square foot garage. The Board has

given reduced weight to board of review comparable #3 which is a dissimilar tri-level dwelling when compared to the subject's part one-story and part two-story design.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #1 and #2 which present varying degrees of similarity to the subject. These most similar comparables sold from May 2018 to October 2019 for prices ranging from \$197,000 to \$250,000 or from \$132.20 to \$169.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,006 or \$155.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a square-foot basis. After considering necessary adjustments to comparables that lack a basement, such as most similar board of review comparable #1, 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:

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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