



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

APPELLANT: Mark Johnson  
DOCKET NO.: 19-04881.001-R-1  
PARCEL NO.: 06-20-208-026

The parties of record before the Property Tax Appeal Board are Mark Johnson, 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:** \$6,923  
**IMPR.:** \$16,261  
**TOTAL:** \$23,184

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 one-story dwelling of vinyl siding exterior construction with 712 square feet of living area. The dwelling was constructed in 1938 and has a reported effective age of 1976. Features of the home include an unfinished basement and one full bathroom. The property has a 5,320 square foot site and is located in Round Lake Beach, Avon 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 in Round Lake Beach and from approximately .58 of a mile to 1.17 miles from the subject property. The comparables have sites that range in size from 4,790 to 9,060 square feet of land area. The comparables are improved with one-story dwellings of wood or vinyl siding exterior construction ranging in size from 704 to 864 square feet of living area. The dwellings were built from 1928 to 1962. The

comparables each have a basement, one of which has a recreation room. Each comparable has one or two bathrooms, two comparables each have central air conditioning and one comparable has a 528 square foot garage. The properties sold from January to August 2018 for prices ranging from \$50,250 to \$130,000 or from \$60.84 to \$150.46 per square foot of living area, including land. Counsel for the appellant noted differences between the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$19,934, which would reflect a market value of \$59,808 or \$84.00 per square foot of living area, including land, when using 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 \$31,179. The subject's assessment reflects a market value of \$94,798 or \$133.14 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 in Round Lake Beach and from approximately .19 of a mile to 1.17 miles from the subject property, three of which are within the subject's neighborhood. The board of review's comparable #1 is a duplicate of the appellant's comparable #4, which was previously described. The three remaining comparables have sites that range in size from 4,360 to 5,660 square feet of land area. These comparables are improved with a one-story dwelling, a two-story dwelling and a tri-level dwelling of vinyl siding exterior construction ranging in size from 1,004 to 1,293 square feet of above ground living area. The dwellings were built from 1938 to 1997 with comparable #3 having a reported effective age of 1984. The board of review reported that one comparable has a full basement with a recreation room, one comparable has a crawl space foundation and one comparable has a finished lower level. Each comparable has central air conditioning and either 1½ or 2 bathrooms. Two comparables each have a garage with 210 or 400 square feet of building area. These three comparables sold from June 2018 to August 2019 for prices ranging from \$153,000 to \$165,000 or from \$123.74 to \$164.34 per square feet 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #2 and #4, as well as the comparables provided by the board of review as each has central air conditioning unlike the subject. Furthermore, appellant's comparable #4/board of review comparable #1, along with board of review comparables #2 and #4 each have a garage,

not a feature of the subject. In addition, board of review comparables #2 through #4 have larger dwelling sizes and/or dissimilar styles when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3. These two comparables are relatively similar to the subject in dwelling size, design and some features. However, both dwellings have older effective ages when compared to the subject. These properties sold in January 2018 for prices of \$50,250 and \$70,000 or for \$60.84 and \$99.43 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$94,798 or \$133.14 per square foot of living area, including land, which is greater than the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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: March 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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