



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

APPELLANT: Jonathan Kelley  
DOCKET NO.: 19-05023.001-R-1  
PARCEL NO.: 12-21-126-003

The parties of record before the Property Tax Appeal Board are Jonathan Kelley, 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:** \$80,353  
**IMPR.:** \$141,647  
**TOTAL:** \$222,000

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 2-story dwelling of wood siding exterior construction with 2,136 square feet of living area. The dwelling was constructed in 1900 and has an effective age of 1980. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 440 square foot garage. The property has a 6,650 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis with four comparable sales and Multiple Listing Service (MLS) sheets on three of the four comparable properties.<sup>1</sup> The four comparable sales are located within 0.48 of a mile from the subject property. The comparables have sites that range in size

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<sup>1</sup> Property details for the appellant's comparables #1, #2 and #3 were corrected or supplemented with information contained in the MLS sheets submitted by the appellant.

from 6,200 to 10,210 square feet of land area and are improved with 2-story or 3-story dwellings of stucco or wood siding exterior construction that range in size from 1,898 to 2,251 square feet of living area. The dwellings were built from 1910 to 1985 with comparables #1, #2 and #3 reported to have been renovated in 2001, 2015 and 2007, respectively, in their MLS sheets. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 396 to 484 square feet of building area. Three comparables each have one or three fireplaces. The properties sold from May 2018 to July 2019 for prices ranging from \$515,000 to \$694,000 or from \$228.79 to \$335.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$199,340 which reflects a market value of \$598,080 or \$280.00 per square foot of living area, land included, 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 \$238,496. The subject's assessment reflects a market value of \$725,132 or \$339.48 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 located within 0.45 of a mile from the subject property. The comparables have sites that range in size from 6,200 to 6,850 square feet of land area and are improved with 1.5-story or 2-story dwellings of stucco or wood siding exterior construction that range in size from 2,174 to 2,419 square feet of living area. The homes were built from 1912 to 1925 and have effective ages ranging from 1943 to 1950. Each comparable has a basement with finished area, central air conditioning, two fireplaces and a garage ranging in size from 400 to 528 square feet of building area. The properties sold in May 2016 or October 2019 for prices ranging from \$775,000 to \$825,000 or from \$330.72 to \$379.48 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 along with the board of review comparables which differ from the subject in design and/or sold in 2016, less proximate to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, design, dwelling size and some features, although these properties have varying degrees of similarity to the subject in age/effective age. These

comparables sold from May 2018 to July 2019 for prices ranging from \$569,000 to \$694,000 or from \$295.93 to \$335.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,132 or \$339.48 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: 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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