



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

APPELLANT: Harold Jenkins
DOCKET NO.: 19-05066.001-R-1
PARCEL NO.: 12-33-407-049

The parties of record before the Property Tax Appeal Board are Harold Jenkins, 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: \$106,458
IMPR.: \$196,937
TOTAL: \$303,395

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,414 square feet of living area. The dwelling was built in 1923 but has an effective year built of 1946. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, and an attached garage with 528 square feet of building area. The property has a 13,460 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables improved with 1-story, 1.75-story, or 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,711 to 3,438 square feet of living area. The homes were built from 1900 to 1986. Comparable #1 is described as having a slab foundation with a recreation room. The remaining comparables have partial or

full basements with one having a recreation room. Each comparable has central air conditioning, one or two fireplaces, and an attached or detached garage ranging in size from 475 to 600 square feet of building area. The comparables are located from 1,203 to 6,420 feet from the subject property with sites ranging in size from 9,370 to 17,800 square feet of land area. The appellant provided no sales data with respect to comparable #3. The remaining comparables sold from June 2018 to April 2019 for prices ranging from \$635,000 to \$845,500 or from \$197.08 to \$276.65 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$257,162.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,395. The subject's assessment reflects a market value of \$922,454 or \$270.20 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 improved with 1.75-story, 2-story or 2.5-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,921 to 3,633 square feet of living area. The homes were built from 1900 to 1930 with comparables #1 and #4 having effective years built of 1946 and 1948, respectively. Each comparable has a full or partial basement with two being finished with recreation rooms, central air conditioning, one or three fireplaces, and an attached or detached garage ranging in size from 420 to 484 square feet of building area. Each property has the same assessment neighborhood code as the subject and are located from 2,389 to 4,800 feet from the subject property. The comparables have sites ranging in size from 11,120 to 19,620 square feet of land area. The sales occurred from January 2019 to December 2019 for prices ranging from \$760,000 to \$1,065,000 or from \$250.00 to \$364.60 per square foot of living area, including land. Board of review comparable #2 is the same property as appellant's comparable #2.

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 record contains eight sales presented by the parties to support their respective positions with one property being common to the parties. The Board gives less weight to appellant's comparables #1, #4 and #5 as these comparables are improved with dwellings that differ from the subject in style and/or age. The Board gives most weight to appellant's comparables #2 and #6 as well as the board of review comparables which are most similar to the subject in age as well as being relatively similar to the subject in features. All but one of these comparables is improved with a home that is smaller than the subject dwelling. These properties sold from January 2019 to December 2019 for prices ranging from \$750,000 to \$1,070,000 or from \$250.00 to \$364.60 per square foot of living area, including land. The subject's assessment

reflects a market value of \$922,454 or \$270.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: 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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