



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

APPELLANT: John Christensen  
DOCKET NO.: 19-05212.001-R-1  
PARCEL NO.: 14-13-104-002

The parties of record before the Property Tax Appeal Board are John Christensen, 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:** \$39,027  
**IMPR.:** \$135,392  
**TOTAL:** \$174,419

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 exterior construction with 3,214 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 793 square foot garage. The property has a 1.57-acre site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .45 to 2.60 miles from the subject property, two of which are located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately .52 to 1.69 acres of land area and are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,724 to 3,044 square feet of living area. The dwellings were

built from 1987 to 2004. The comparables each have an unfinished basement, two of which are walk-outs. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 620 to 792 square feet of building area. The properties sold from January 2017 to May 2019 for prices ranging from \$400,000 to \$493,500 or from \$131.41 to \$165.28 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$170,970, which would reflect a market value of \$512,961 or \$159.60 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 \$187,772. The subject's assessment reflects a market value of \$570,909 or \$177.63 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 ten comparable sales located from .03 to 1.73 miles from the subject property and within the same assessment neighborhood code as the subject. No sales data was provided for board of review comparable #6 to address the appellant's overvaluation argument, therefore, this property will not be further considered in this analysis. The comparables have sites that range in size from approximately .92 to 3.36 acres of land area and are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,766 to 3,950 square feet of living area. The dwellings were built from 1977 to 2001. The comparables each have an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 552 to 900 square feet of building area. The properties sold from April 2016 to April 2020 for prices ranging from \$505,000 to \$632,000 or from \$152.88 to \$192.86 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 based upon the record evidence that a reduction in the subject's assessment is warranted.

The record contains a total of 14 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 which differ from the subject in age and/or dwelling size. The Board has also given less weight to the appellant's comparable #5 due to its distant location from the subject being more than 2 miles away and due to its considerably smaller site size when compared to the subject. The Board has given reduced weight to the board of review comparable #1 due to its significantly larger site size when compared to the subject and to board of review comparables #2, #3, #4, #5 and #7 due to differences from the subject in dwelling size and/or age. The board has also given reduced weight to board of review comparables #9 and #10 as their sales occurred in 2016, which are

dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparable #8. The Board finds these two comparables are relatively similar to the subject in dwelling size, design, age and some features. The comparables sold in October 2017 and May 2019 for prices of \$470,000 and \$570,000 or for \$158.09 and \$170.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,909 or \$177.63 per square foot of living area, including land, which falls above the range established by the best comparable sales in the 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 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:

April 19, 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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