



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

APPELLANT: Todd Johnson  
DOCKET NO.: 19-05537.001-R-1  
PARCEL NO.: 14-34-301-026

The parties of record before the Property Tax Appeal Board are Todd 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 **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:** \$36,903  
**IMPR.:** \$144,673  
**TOTAL:** \$181,576

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 frame construction with 3,226 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 429 square foot garage. The property has a 2,760 square foot site and is located in Long Grove, Ela 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 that are located from .02 to .06 of a mile from the subject and within the same neighborhood code as the subject. The comparables have sites with 2,204 or 2,757 square feet of land area that are improved with two-story dwellings of frame construction containing from 2,794 to 3,231 square feet of living area. The homes were built in 2007 and have unfinished basements, two of which have a walkout. The

comparables have central air conditioning, a fireplace and an attached 396 or 400 square foot garage. The comparables sold from May 2017 to September 2019 for prices ranging from \$432,000 to \$538,900 or from \$154.62 to \$166.82 per square foot of living area, including land. The appellant's sales grid disclosed that the subject was purchased in March 2016 for \$545,000 or \$168.94 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$168,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,576. The subject's assessment reflects a market value of \$552,071 or \$186.26 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 that are located from .53 of a mile to 2.39 miles from the subject but are not within the same neighborhood code as the subject. The comparables have sites ranging in size from 39,160 to 40,170 square feet of land area that are improved with two-story dwellings with wood siding exterior construction containing 2,964 or 3,132 square feet of living area. The homes were built in 1988 or 1989 with one of the homes built in 1989 having a 1992 effective age. The comparables have unfinished basements, central air conditioning, a fireplace and an attached 638 or 660 square foot garage. The comparables sold from January to December 2019 for prices ranging from \$585,000 to \$601,000 or from \$187.50 to \$202.77 per square foot of living area, including land. The board of review's submission disclosed that 2019 was the first year of the General Assessment Cycle for the subject property.

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 gives less weight to the board of review's comparables due to their locations outside of the subject's neighborhood code and their significantly larger sites, when compared to the subject. The Board finds the appellant's comparables are similar to the subject in location, style, size and some features. However, two of the sales occurred greater than 19 months prior to the January 1, 2019 assessment date at issue and each comparables is older than the subject. Nevertheless, the appellant's comparables sold from May 2017 to September 2019 for prices ranging from \$432,000 to \$538,900 or from \$154.62 to \$166.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$552,071 or \$186.26 per square foot of living

area, including land, which falls above the range established by the appellant's comparable sales. However, after considering adjustments to the appellant's comparables for differences when compared to the subject, such as their older age, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. Based on this evidence 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: 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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