



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

APPELLANT: Michael Jennings
DOCKET NO.: 19-05702.001-R-1
PARCEL NO.: 05-04-303-006

The parties of record before the Property Tax Appeal Board are Michael Jennings, 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: \$17,485
IMPR.: \$54,625
TOTAL: \$72,110

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 with brick exterior construction containing 1,121 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement, that is partially finished, central air conditioning, a fireplace, an attached 315 square foot garage, a wood deck and an open frame porch. The property has a 9,840 square foot site and is located in Fox Lake, Grant 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 that are located from .02 of a mile to 1.60 miles from the subject. The appellant's comparables #1 and #2 are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,100 to 13,403 square feet of land area that are improved with one-story or two-story dwellings of frame construction containing from 792 to 2,324 square feet of living area. The dwellings were built

from 1920 to 1955, with a home built in 1933 having a 1990 effective age. One of the comparables has an unfinished walkout basement and three comparables have no basement. One comparable has central air conditioning and a fireplace. Two comparables have a detached garage with 560 or 982 square feet of building area, three comparables have a deck and one comparable has an open frame porch. The comparables sold from September 2017 to October 2018 for prices ranging from \$75,000 to \$345,000 or from \$94.70 to \$191.29 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,110. The subject's assessment reflects a market value of \$219,246 or \$195.58 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 .05 of a mile to 1.98 miles from the subject. The board of review's comparable #2 is located within the same neighborhood code as the subject and is the same property as the appellant's comparable #2. The comparables have sites ranging in size from 11,650 to 29,050 square feet of land area that are improved with one-story dwellings with wood siding or wood siding and brick exterior construction containing from 1,068 to 2,324 square feet of living area. The dwellings were built from 1950 to 1965. One of the comparables has an unfinished walkout basement and two comparables have a crawl-space foundation. Each comparable has central air conditioning and an attached or detached garage ranging in size from 210 to 980 square feet of building area. One comparable has a fireplace and two comparables each have a wood deck. The comparables sold from May 2018 to November 2019 for prices ranging from \$240,000 to \$500,000 or from \$148.45 to \$399.36 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 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, one of which was submitted by both parties. The Board gives less weight to the appellant's comparables #1, #3 and #4, due to their older age and/or lack of central air conditioning, when compared to the subject. In addition, the appellant's comparable #3 has a sale date occurring greater than 15 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables, which includes the parties' common comparable, are similar to the subject in style and age. However, only the parties' common comparable is located within the same neighborhood code as the subject but its dwelling is over twice the size as the subject, and

only the board of review's comparable #3 has a basement foundation similar to the subject, albeit a walkout without finished area. Nevertheless, the best comparables sold from May 2018 to November 2019 for prices ranging from \$240,000 to \$500,000 or from \$148.45 to \$399.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,246 or \$195.58 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's 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:

May 17, 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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