



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

APPELLANT: Justin Jabastin  
DOCKET NO.: 19-07582.001-R-1  
PARCEL NO.: 11-08-403-087

The parties of record before the Property Tax Appeal Board are Justin Jabastin, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$52,605  
**IMPR.:** \$92,395  
**TOTAL:** \$145,000

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 two-story dwelling of wood siding exterior construction with 2,368 square feet of living area. The dwelling was built in 1985 and is approximately 34 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 10,663 square foot site and is located in Libertyville, Libertyville 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 improved with two-story dwellings with wood siding exteriors ranging in size from 2,250 to 2,882 square feet of living area. The homes range in age from 32 to 34 years old. Each property has an unfinished full basement, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 460 square feet of building area. The comparables have parcels that range in size from 10,450 to

12,885 square feet of land area and have the same neighborhood code as the subject property. The sales occurred from June 2018 to July 2019 for prices ranging from \$403,000 to \$500,000 or from \$138.80 to \$185.30 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$134,336.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,513. The subject's assessment reflects a market value of \$460,666 or \$194.54 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 improved with a one-story dwelling and two, two-story dwellings of frame construction ranging in size from 1,903 to 2,499 square feet of living area. The homes were built in 1981 and 1986. Each property has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 451 to 484 square feet of building area. The comparables have parcels that range in size from 10,272 to 13,377 square feet of land area and have the same neighborhood code as the subject property. The sales occurred from June 2018 to November 2018 for prices ranging from \$400,000 to \$466,000 or from \$186.47 to \$210.19 per square foot of living area, including land.

### **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 information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparable #3 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #1 due to the dwelling's different one-story style than the subject's two-story design. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 as well as board of review comparable sale #2. These properties are most similar to the subject in style, size, and features. The comparables sold proximate in time to the assessment date for prices ranging from \$403,000 to \$466,000 or from \$179.10 to \$186.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$460,666 or \$194.54 per square foot of living area, including land, which is above two of the three comparables in overall price and above the range on a per square foot basis as established by the best comparable sales in this record. Based on this evidence 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:

February 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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