



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

APPELLANT: Joseph & Ruth Doninger  
DOCKET NO.: 19-07728.001-R-1  
PARCEL NO.: 06-17-408-013

The parties of record before the Property Tax Appeal Board are Joseph & Ruth Doninger, the appellants; 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:** \$6,471  
**IMPR.:** \$38,242  
**TOTAL:** \$44,713

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 split-level style dwelling<sup>1</sup> of vinyl siding exterior construction with 996 square feet of above grade living area which included 60 square feet of overhangs on the second floor. The dwelling was constructed in 1973. Features of the home include a painted unfinished lower level and a 528 square foot detached garage. The property has a 5,625 square foot site and is located in Lake Forest, Avon Township, Lake County.

Joseph Doninger appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the bases of the appeal.<sup>2</sup> Doninger testified that his property is in an area with less expensive houses and this property is valued anywhere from 28% to 36% higher

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<sup>1</sup> The township assessor for the 2019 general assessment period is now referring to the subject property as a bi-level/raised ranch.

<sup>2</sup> A consolidated hearing was held under Docket Nos. 17-03073.001-R-1; 18-00044.001-R-1 and 19-07728.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

than the other properties on North Park Drive. In support of this argument the appellants submitted a grid analysis on three equity comparables located within 1.01 miles and in the same neighborhood code as the subject property. The comparables have sites ranging from 4,570 to 6,100 square feet of land area. The appellants reported that the comparables are improved with one-story style dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,680 to 2,034 square feet of above grade living area. The comparables were built from 1962 to 1976. The appellants reported that each comparable has an unfinished basement, central air conditioning and two comparables have a garage that containing either 480 or 484 square feet of building area. The appellants reported that the comparables sold in August 2018 and March 2019 for prices ranging from \$105,000 to \$130,000 or from \$113.51 to \$125.73<sup>3</sup> per square foot of above grade living area, land included. The appellants did not disclose the improvement assessments. Based on this evidence and testimony, the appellants requested that the total assessment be reduced to \$39,996 for a market value of approximately \$120,000 based on the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,713. The subject's assessment reflects a market value of \$135,947 or \$136.49 per square foot of above grade 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. The subject property has an improvement assessment of \$38,242 or \$38.40 per square foot of above grade living area. Jack Perry, Mass Appraisal Specialist, represented the board of review.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis on five equity comparables located within 0.69 of a mile from the subject. These properties are also located in the same neighborhood code as the subject. The comparables have sites ranging from 5,000 to 8,040 square feet of land area. The comparables are improved with bi-level/raised ranch style dwellings of vinyl siding exterior construction ranging in size from 925 to 1,080 square feet of above grade living area. The comparables were built from 1972 to 1982. Each comparable has a finished lower level and one comparable also has a basement. Four comparables have central air conditioning and each comparable has a garage ranging from 440 to 576 square feet of building area. The comparables sold from November 2018 to March 2020 for prices ranging from \$155,000 to \$183,000 or from \$152.86 to \$183.24 per square foot of above grade living area, land included. The comparables have improvement assessments ranging from \$37,843 to \$44,107 or from \$38.90 to \$41.06 per square foot of above grade living area. The board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend in part 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

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<sup>3</sup> The appellants sale price per square foot were incorrect. Comparable #1 should be \$74.40; comparable #2 should be \$63.91 and comparable #3 should be \$56.76. The correct range is \$56.76 to \$74.40 per square foot of above grade living area, land included.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales as these properties are considerably larger in dwelling size and are a one-story design when compared to the subject's bi-level/raised ranch design. The Board gave less weight to the board of review comparable #3 based on this property having an extra basement, a feature the subject lacks. The Board gave less weight to the board of review comparable #5 as this property sold 15 months after the January 1, 2019, assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4. The Board finds these comparables are overall most similar when compared to the subject in location, land area, dwelling size, style, age and some features. These properties also sold on dates that bracket the assessment date of January 1, 2019. These most similar comparables sold for prices ranging from \$155,000 to \$169,500 or from \$152.86 to \$183.24 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$135,947 or \$136.49 per square foot of above grade living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

Also, the taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five equity comparables submitted by the board of review for the Board's consideration. The Board gave less weight to the board of review comparable #3 based on this property having an extra basement, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be remaining comparables submitted by the board of review. The Board finds these comparables are similar when compared to the subject in location, dwelling size, style, age and some features. These comparables had improvement assessments that ranged from \$37,843 to \$40,340 or from \$38.90 to \$41.06 per square foot of above grade living area. The subject's improvement assessment of \$38,242 or \$38.40 per square foot of above grade living area falls below the range established by the best comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the

General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the board of review disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no 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:

December 19, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph & Ruth Doninger  
427 E. Deerpath Road  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085