



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

APPELLANT: Bruce & Debora Jackola  
DOCKET NO.: 20-00748.001-R-1  
PARCEL NO.: 04-03-301-009

The parties of record before the Property Tax Appeal Board are Bruce & Debora Jackola, the appellants, 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:** \$6,886  
**IMPR.:** \$68,240  
**TOTAL:** \$75,126

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 2020 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 2-story dwelling of wood siding exterior construction with 1,960 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement, central air conditioning, a fireplace, and a 560 square foot garage. The property has a 10,430 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located from 1.00 to 1.12 miles from the subject. The parcels range in size from 6,904 to 18,295 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 1,664 to 2,381 square feet of living area. The dwellings were built from 1986 to 1996. Each home has a basement, central air conditioning, and a garage ranging in size from 462 to 688 square feet of building area. Three

homes each have a fireplace. The comparables sold from April 2019 to July 2020 for prices ranging from \$176,600 to \$230,000 or from \$87.36 to \$115.00 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$68,593 which would reflect a market value of \$205,800 or \$105.00 per square foot of living area, including land, when applying 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 \$75,126. The subject's assessment reflects a market value of \$225,671 or \$115.14 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.82 of a mile to 1.49 miles from the subject. The parcels range in size from 8,600 to 22,400 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 1,824 to 2,186 square feet of living area. The dwellings were built from 1977 to 2001. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 356 to 936 square feet of building area. The comparables sold from June 2019 to October 2020 for prices ranging from \$243,500 to \$273,000 or from \$124.02 to \$142.49 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2 and the board of review's comparable #3, due to significant differences from the subject in design, dwelling size, and/or age.

The Board finds the best evidence of market value to be the appellants' comparables #3, #4, and #5 and the board of review's comparables #1, #2, and #4, which are relatively similar to the subject in dwelling size, age, and most features. These most similar comparables sold from June 2019 to October 2020 for prices ranging from \$221,000 to \$273,000 or from \$104.88 to \$142.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,671 or \$115.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

August 23, 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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APPELLANT

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COUNTY

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