



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

APPELLANT: Joseph & Kathleen Junius  
DOCKET NO.: 20-02385.001-R-1  
PARCEL NO.: 06-21-406-011

The parties of record before the Property Tax Appeal Board are Joseph & Kathleen Junius, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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:** \$12,824  
**IMPR.:** \$48,087  
**TOTAL:** \$60,911

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 part one-story and a part two-story dwelling of vinyl siding exterior construction with 1,809 square feet of living area.<sup>1</sup> The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, and a 462 square foot garage. The property has a 5,287 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located in the same neighborhood as the subject and within .09 of a mile from the subject property. The comparables have sites ranging in size from 5,017 to 7,448 square feet of land area and are improved with two-story

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<sup>1</sup> The Board finds the best description of the subject property was the subject's property record card submitted by the board of review.

dwelling with 1,788 or 1,809 square feet of living area that were built in 1994 or 1995. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 462 square foot garage. The properties sold from February 2019 to May 2020 for prices ranging from \$147,400 to \$168,000 or from \$82.44 to \$92.87 per square foot of living area, including land. Based on this evidence, the appellants 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 \$60,911. The subject's assessment reflects a market value of \$182,971 or \$101.14 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 five comparable sales located within the same neighborhood as the subject and within .10 of a mile from the subject. The comparables have sites that range in size from 4,400 to 5,140 square feet of land area. The comparables are improved with one-story or two-story dwellings of vinyl siding exterior ranging in size from 1,627 to 1,753 square feet of living area. The dwellings were built in 1993 and 1994. The comparables have basements, two of which are finished with a recreation room. Each comparable has central air conditioning, one fireplace and a garage with 420 or 462 square feet of building area. Comparable #2 has an enclosed frame porch. The properties sold from November 2019 to November 2020 for prices ranging from \$198,000 to \$262,000 or from \$117.02 to \$161.03 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contend that board of review sales are not comparable to the subject as they are 3% to 10% smaller in dwelling size than the subject. In a rebuttal grid analysis, counsel reiterated that appellants' comparables #1 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 parties submitted eight suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #4 and #5 which have finished basement area unlike the subject.

The Board finds the best evidence of the market value to the remaining comparables in the record which are similar to the subject in location, age, dwelling size and features. These comparables sold from February 2019 to November 2020 for prices ranging from \$147,400 to \$262,000 or from \$82.44 to \$161.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$182,971 or \$101.14 per square foot of living area,

including land, which falls within the range established by the best comparables in the record. Therefore, 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 the assessment is supported and 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:

December 20, 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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