



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

APPELLANT: Diane Johnson  
DOCKET NO.: 20-03843.001-R-1  
PARCEL NO.: 15-23-402-019

The parties of record before the Property Tax Appeal Board are Diane Johnson, 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:** \$65,996  
**IMPR.:** \$121,489  
**TOTAL:** \$187,485

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 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 brick exterior construction with 2,997 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement, central air conditioning, a fireplace, and a 575 square foot garage. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales presented in two grid analyses. The comparables are located within 0.93 of a mile from the subject and have 20,038 square foot sites improved with 2-story homes of brick and frame exterior construction. The dwellings range in size from 2,580 to 3,364 square feet of living area and were built from 1965 to 1972 with comparable #2 having an effective age of 1975. Each home features a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size

from 506 to 650 square feet of building area. The comparables sold from December 2018 to September 2019 for prices ranging from \$366,500 to \$575,000 or from \$142.05 to \$180.15 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 \$187,485. The subject's assessment reflects a market value of \$563,187 or \$187.92 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 where comparable #3 is the same property as the appellant's comparable #4. The comparables are located within 0.93 of a mile from the subject and have 20,040 or 22,220 square foot sites improved with 1.5-story or 2-story homes of brick, wood siding, or brick and wood siding exterior construction. The dwellings range in size from 2,730 to 3,299 square feet of living area and were built from 1963 to 1973 with comparables #4 and #5 having effective ages of 1971 and 1973, respectively. Each home feature a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 456 to 650 square feet of building area. The comparables sold from July 2019 to August 2020 for prices ranging from \$570,000 to \$750,000 or from \$180.15 to \$274.73 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 record contains a total of nine comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3, which are less similar to the subject in dwelling size than other comparables in this record. Moreover, the appellant's comparable #1 sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the board of review's comparable #5, which sold for considerably more than the other sales in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review's comparable #3, the appellant's comparable #5, and the board of review's comparables #1, #2, and #4, which are similar to the subject in dwelling size, age, location, lot size, and features, although four of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more

equivalent to the subject. These most similar comparables sold from July 2019 to August 2020 for prices ranging from \$570,000 to \$625,000 or from \$180.15 to \$216.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$563,187 or \$187.92 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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.



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Chairman



\_\_\_\_\_  
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 21, 2023



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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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COUNTY

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