



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

APPELLANT: Richard Johnson  
DOCKET NO.: 20-04200.001-R-2  
PARCEL NO.: 12-32-301-002

The parties of record before the Property Tax Appeal Board are Richard 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:** \$123,327  
**IMPR.:** \$244,226  
**TOTAL:** \$367,553

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 4,366 square feet of living area. The dwelling was built in 1976. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a 984 square foot attached garage. The home has a 962 square foot inground swimming pool and hot tub.<sup>1</sup> The property has an approximately 39,940 square foot site and is located in Lake Forest, Shields 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 with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 26,511 to

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<sup>1</sup> The property record card presented by the board of review disclosed the subject had an inground swimming pool and hot tub, features not disclosed by the appellant.

77,972 square feet of land area. The comparables are improved with 1-story, 1.5-story, 1.75-story, or 2-story dwellings ranging in size from 3,643 to 4,317 square feet of living area. The dwellings were built from 1966 to 1983. Each comparable has a basement, central air conditioning, one fireplace, and a 529 to 1,240 square foot garage. The properties sold from January 2019 to July 2020 for prices ranging from \$645,000 to \$927,500 or from \$152.95 to \$254.60 per square foot of living area, land included.

The appellant also supplied supplemental notes and MLS listing sheets that indicated comparables #2 and #4 were rehabbed in 1998 and 2018, respectively.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$259,969, which would reflect a market value of \$779,985 or \$178.65 per square foot of living area, including land, when using 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 \$367,553 reflecting a market value of \$1,104,094 or \$252.88 per square foot of living area, including land, 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 the subject's assessment, the board of review submitted information on three comparable sales with the same neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #5. The comparables have sites that range in size from 40,190 to 77,970 square feet of land area. The board of review reported that these comparables are improved with 1-story or 1.5-story dwellings of brick exterior construction that range in size from 3,643 to 4,418 square feet of living area. The dwellings were built from 1967 to 1983 with comparable #1 having an effective year built of 1979. Each comparable has a basement with one having finished area, central air conditioning, two or three fireplaces, and a 552 to 654 square foot garage. The properties sold from May 2019 to October 2020 for prices ranging from \$927,500 to \$1,305,000 or from \$253.81 to \$295.38 per square foot of living area, land included. 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 seven comparable sales for the Board's consideration, including the parties' one common comparable. The Board gives less weight to the appellant's comparable #4 as well as the common comparable, appellant comparable #5/board of review comparable #3, which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3 as well as board of review comparables #1 and #2 which are more similar to the subject in age, dwelling size, and most features. These six comparable sales each lack an inground swimming pool and hot tub which are features of the subject. These properties sold from January 2019 to October 2020 for prices ranging from \$645,000 to \$1,305,000 or from \$152.95 to \$295.38 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$1,104,094 or \$252.88 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and 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 its assessment is supported and a reduction in the subject's assessment is not 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

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



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

Richard Johnson, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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