



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

APPELLANT: Howard Jessen
DOCKET NO.: 20-04250.001-R-1
PARCEL NO.: 12-17-209-014

The parties of record before the Property Tax Appeal Board are Howard Jessen, 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: \$34,469
IMPR.: \$74,424
TOTAL: \$108,893

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 one-story dwelling of wood siding exterior construction with 1,352 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 528 square foot garage. The property has an approximately 10,890 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.97 of a mile from the subject property. The comparables have sites that range in size from 9,875 to 14,793 square feet of land area and are improved with one-story dwellings that range in size from 1,358 to 1,566 square feet of living area. The dwellings were built from 1955 to 1969. Each comparable has a basement and a garage ranging in size from 416 to 550 square feet of building area. Five

comparables have central air conditioning and five homes each have one fireplace. The properties sold from January 2019 to March 2020 for prices ranging from \$305,000 to \$440,000 or from \$202.25 to \$300.96 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$84,717 which reflects a market value of \$254,176 or \$188.00 per square foot of living area, land included, 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 \$108,893. The subject's assessment reflects a market value of \$327,104 or \$241.94 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 three comparable sales located within 0.78 of a mile from the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites that range in size from 7,340 to 14,790 square feet of land area and are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,358 to 1,759 square feet of living area. The homes were built from 1955 to 1977. Each comparable has a basement, two with finished area,¹ central air conditioning, one fireplace and a garage ranging in size from 440 to 600 square feet of building area. The properties sold from July 2019 to November 2020 for prices ranging from \$352,500 to \$375,000 or from \$200.40 to \$272.46 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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, as two properties were common to both parties. The Board gives less weight to appellant comparables #3 and #5 as well as board of review comparable #1 which are less similar to the subject in dwelling size than other comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #1, #2, #4 and #6 along with board of review comparables #2 and #3 which includes the two common properties. These best comparables are more similar to the subject in location, age, design and dwelling size, however, three of these properties lack finished basement area, suggesting an upward adjustment

¹ The appellant's grid analysis did not report finished basement area for the subject or any of the comparables. The Board finds, the common property, appellant #1/board of review #2, was reported to have finished basement area in the board of review's grid analysis, which was not refuted by the appellant.

is needed to make them more similar to the subject. These comparables sold from July 2019 to March 2020 for prices ranging from \$370,000 to \$440,000 or from \$268.51 to \$300.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$327,104 or \$241.94 per square foot of living area, including land, which falls substantially below the range established by the best comparable sales in this record on both an overall market value and per square foot basis. Additionally, the subject property features a finished basement while three of the best comparables lack this feature, thus suggesting the subject property may be underassessed. After considering appropriate adjustments to the 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

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

Howard Jessen, 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