



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

APPELLANT: Jeffrey Lindsey  
DOCKET NO.: 20-04401.001-R-1  
PARCEL NO.: 11-22-210-001

The parties of record before the Property Tax Appeal Board are Jeffrey Lindsey, 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:** \$74,875  
**IMPR.:** \$176,767  
**TOTAL:** \$251,642

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 3,692 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 698 square feet of building area. The property has an approximately 39,713 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with varying degrees of similarity to the subject in location, design, age, dwelling size and features. The properties sold from April to June 2020 for prices ranging from \$615,000 to \$730,000 or from \$171.99 to \$191.05 per square foot of living area, land included. The appellant submitted supplemental notes which indicated

comparable #3 was a recent rehab. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Board finds in the Residential Appeal petition that the appellant's mailing address is the same as the property address on appeal.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-04985 where the appellant was the same. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$249,249 based on an agreement between the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$251,642. The subject's assessment reflects an estimated market value of \$755,909 or \$204.74 per square foot of living area, land included. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0096 was applied by county assessment officials. The board of review also enclosed a copy of PTAB's final administrative decision for Docket Number 19-04985 which reduced the subject's total assessment for tax year 2019 to \$249,249 and noted that the 2019 total assessment after applying the 2020 equalization factor of 1.0096 equaled the subject's 2020 total assessment of \$251,642. Based on this evidence, the board of review requested the subject's assessment to be sustained.

The board of review also offered to stipulate in this appeal, proposing to reduce the subject's assessment to \$251,642. The board of review's offer to stipulate reflects a market value of \$755,909 or \$204.74 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 a letter to the Board dated September 30, 2021, the appellant rejected the board of review's offer to stipulate in this appeal.

### **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, based upon judicial notice from the 2019 tax year appeal, that the subject property is an owner-occupied residence<sup>1</sup> that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-04985. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$249,249 based on an agreement between the parties. The Board further

---

<sup>1</sup> The appellant's mailing address is the same as the property's physical address.

finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-04985 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$249,249. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and an equalization factor of 1.0096 was applied in Libertyville Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$249,249. After applying the 2020 equalization factor of 1.0096 to the Board's 2019 decision of \$249,249, the total 2020 assessment of the subject property is \$251,642. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Alternatively, the appellant contends overvaluation as a basis for the appeal. However, since section 16-185 is controlling in this appeal, the appellant's overvaluation argument will not be considered and no further reduction based on overassessment will be considered.

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:

April 18, 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

Jeffrey Lindsey, 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