



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

APPELLANT: Jody Duffin  
DOCKET NO.: 20-04971.001-R-1  
PARCEL NO.: 06-26-107-021

The parties of record before the Property Tax Appeal Board are Jody Duffin, 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 **A Reduction** 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:** \$9,130  
**IMPR.:** \$60,000  
**TOTAL:** \$69,130

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 tri-level dwelling of vinyl siding exterior construction with 1,610 square feet of living area. The dwelling was constructed in 1963. Features of the home include a lower level with finished area and central air conditioning. The property has an approximately 8,280 square foot site and is located in Grayslake, Avon 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 0.60 of a mile from the subject property. The comparables have sites that range in size from 6,970 to 10,799 square feet of land area and are improved with 1-story or 1.5-story dwellings that range in size from 1,333 to 1,632 square feet of living area. The dwellings were built from 1951 to 1964 with effective ages range from 1951 to 1969. Each comparable has central air conditioning and a garage ranging in size from 216 to 640 square feet of building area. Four comparables each have one fireplace.

The properties sold from March 2018 to June 2020 for prices ranging from \$125,000 to \$175,000 or from \$91.44 to \$130.21 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$58,491 which reflects a market value of \$175,491 or \$109.00 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 \$74,205. The subject's assessment reflects a market value of \$222,905 or \$138.45 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 four comparable sales located within 0.65 of a mile from the subject property. The comparables have sites that range in size from 10,450 to 17,420 square feet of land area and are improved with 1-story dwellings of brick or vinyl siding exterior construction that range in size from 1,480 to 1,648 square feet of living area. The homes were built from 1948 to 1965 with comparable #2 having an effective age of 1969. Two comparables have an unfinished basement, one comparable has a concrete slab foundation and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 352 to 768 square feet of building area and comparable #1 has a second 1,008 square foot garage. Two comparables have either one or two fireplaces. The properties sold from April 2019 to October 2020 for prices ranging from \$209,000 to \$230,000 or from \$126.82 to \$155.41 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #3, #4 and #6 which sold in 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record. The Board gives less weight to board of review comparables #1 and #3 which are less similar to the subject in age. Additionally, board of review comparable #1 has a second garage in contrast to the subject, which lacks any garage.

The Board finds the best evidence of market value to be appellant comparables #2 and #5 along with board of review comparables #2 and #4 which sold proximate to the assessment date at issue and are more similar to the subject in age, although the properties have varying degrees of similarity to the subject in design, site size, dwelling size, garage and foundation type. These best comparables sold from April 2019 to October 2020 for prices ranging from \$152,500 to

\$230,000 or from \$93.85 to \$155.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,905 or \$138.45 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, the subject property lacks a garage and has a smaller site than three of the four best comparables, suggesting each of these properties requires a downward adjustment to make them more equivalent to the subject. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is not justified, and a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: March 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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