



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

APPELLANT: Anna Jarnebro
DOCKET NO.: 20-05008.001-R-1
PARCEL NO.: 06-21-411-026

The parties of record before the Property Tax Appeal Board are Anna Jarnebro, 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: \$4,925
IMPR.: \$26,190
TOTAL: \$31,115

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 1.5-story dwelling of vinyl siding exterior construction with 994 square feet of living area.¹ The dwelling was built in 1948 and has an effective year built of 1963. Features of the home include a crawl space foundation and central air conditioning. The property has an approximately 4,792 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 0.41 of a mile to 1.97 miles from the subject property. The parcels range in size from 4,356 to 9,583 square feet of land area. The comparables are improved with 1.5-story dwellings ranging in size from 848 to

¹ Where details of the subject were not provided by the appellant, data has been drawn from the board of review evidence.

1,014 square feet of living area. The dwellings were built from 1933 to 1955 and have effective years built from 1955 to 1967. Two comparables each have central air conditioning and one comparable has a 440 square foot garage. The properties sold from February 2019 to July 2020 for prices ranging from \$30,000 to \$95,200 or from \$29.76 to \$110.96 per square foot of living area, land included. 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 \$31,115 which reflects a market value of \$93,467 or \$94.03 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 0.52 of a mile from the subject property. The comparables have parcels that range in size from 4,360 to 4,790 square feet of land area. The comparables are improved with 1.5-story dwellings of vinyl siding or wood siding exterior construction ranging in size from 845 to 1,119 square feet of living area. The dwellings were built from 1939 to 1947 and have effective years built from 1940 to 1976. Each comparable has a crawl space foundation, two comparables each have central air conditioning, and one comparable has a 280 square foot garage. The properties sold from April 2019 to December 2020 for prices ranging from \$113,000 to \$157,500 or from \$100.98 to \$186.39 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 which are less proximate in location to the subject than the other comparables in the record. Additionally, the April 2019 sale for appellant comparable #1 appears to be an outlier as it is significantly lower than the other comparable sales in the record and appellant comparable #2 has a garage which the subject lacks. The Board also gives reduced weight to board of review comparable #1 which has a garage, unlike the subject.

The Board finds the best evidence of market value to be the parties' five remaining comparables which are similar to the subject in location, design, age, dwelling size, and most amenities. The properties sold from February 2019 to December 2020 for prices ranging from \$60,000 to \$140,000 or from \$70.75 to \$139.03 per square foot of living area. The subject's assessment reflects a market value of \$93,467 or \$94.03 per square foot of living area, land included, which falls within the range established by the best comparables sales in the record. Based on the

evidence in the record, the Board finds no reduction in the subject's estimated market value as reflected by its 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.



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

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COUNTY

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