



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

APPELLANT: Jay Kalbrener  
DOCKET NO.: 20-05100.001-R-1  
PARCEL NO.: 08-16-203-016

The parties of record before the Property Tax Appeal Board are Jay Kalbrener, 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:** \$6,411  
**IMPR.:** \$64,314  
**TOTAL:** \$70,725

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 two-story dwelling of brick exterior construction with 2,862 square feet of living area. The dwelling was constructed in 1923. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 630 square foot garage. The property has a 6,950 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven properties, where comparable #1 is located in the same assessment neighborhood code as the subject. The properties are located from .38 of a mile to 1.56 miles from the subject. The parcels range in size from 5,763 to 14,771 square feet of land area and are improved with two-story dwellings of wood frame exterior construction. The homes were built between 1910 and 1935, with comparable #7 having an effective age of 1954.

The homes range in size from 2,296 to 3,004 square feet of living area with basements and a fireplace. Six of the comparables have a garage ranging in size from 216 to 696 square feet of building area. The appellant supplied a brief asserting that the comparables have similar effective ages and bracket the dwelling size of the subject. The comparables sold from March 2019 to June 2020 for prices ranging from \$123,000 to \$210,000 or from \$53.57 to \$71.53 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$62,004 which would reflect a market value of \$186,031 or \$65.00 per square foot of living area, including land, 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 \$70,725. The subject's assessment reflects a market value of \$212,451 or \$74.23 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 five comparable sales located in the same assessment neighborhood code as the subject and within .37 of a mile from the subject. The parcels range in size from 7,340 to 16,610 square feet of land area and are improved with either 1.75-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes were built from 1915 to 1942; comparable #5 has an effective age of 1944. The dwellings range in size from 1,661 to 2,460 square feet of living area with unfinished full basements. Three of the comparables each have a fireplace and four of the comparables have a garage ranging in size from 200 to 600 square feet of building area. The comparables sold from September 2018 to November 2020 for prices ranging from \$155,000 to \$210,000 or from \$85.37 to \$93.32 per square foot of living area, including land. 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 parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #7 along with board of review comparables #2 through #5 due to differences in date of construction/effective age and/or dwelling size when compared to the subject that was built in 1923 and contains 2,862 square feet of living area.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3, #5 and #6 along with board of review comparable sale #1. These most similar comparables sold

from March 2019 to November 2020 for prices ranging from \$123,000 to \$210,000 or from \$53.57 to \$85.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$212,451 or \$74.23 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value but within the range on a per-square-foot basis which seems logical given the subject has central air conditioning which is not a feature of any of the best comparables and the subject has the largest garage of any of the best comparables. Based on this evidence and after considering appropriate adjustments for differences, 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



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 15, 2022



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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