



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

APPELLANT: Jenny McComb  
DOCKET NO.: 21-03730.001-R-1  
PARCEL NO.: 01-33-207-015

The parties of record before the Property Tax Appeal Board are Jenny McComb, 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:** \$21,384  
**IMPR.:** \$110,581  
**TOTAL:** \$131,965

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 2021 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 frame construction with 3,568 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partially finished basement, central air conditioning, a fireplace and a 768 square foot garage. The property has a 45,300 square foot site and is located in Fox Lake, Antioch 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 that are located within .97 of a mile from the subject, two of which are in the same neighborhood as the subject. The comparables have sites ranging in size from 14,950 to 54,450 square feet of land area that are improved with one-story or two-story dwellings ranging in size from 1,914 to 3,328 square feet of living area. The dwellings were built from 1998 to 2019. The comparables have basements, one of which

has finished area. Each comparable has central air conditioning and a garage ranging in size from 66 to 750 square feet of building area. Three comparables each have a fireplace. The comparables sold from January 2019 to January 2021 for prices ranging from \$249,000 to \$354,000 or from \$87.11 to \$130.09 per square foot of living area, including land. 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 \$131,965. The subject's assessment reflects a market value of \$396,887 or \$111.24 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from the township assessor critiquing the appellant's comparables noting differences in location, site size and features when compared to the subject. In addition, comparables #1, #2 and #3 sold from 15 to 24 months prior to the January 1, 2021 lien date.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales that are located within .56 of a mile from the subject and in the same neighborhood. The board of review's comparable #1 is the same property as the appellant's comparable #4. The comparables have sites ranging in size from 20,591 to 32,171 square feet of land area that are improved with two-story dwellings containing from 2,012 to 3,057 square feet of living area. The dwellings were built from 1998 to 2005 with comparable #2 having an effective age of 2010. The comparables have basements, two of which have finished area. Each comparable also has central air conditioning, one or two fireplaces and a garage ranging in size from 421 to 666 square feet of building area. The comparables sold from July 2020 to January 2021 for prices ranging from \$302,000 to \$354,000 or from \$115.80 to \$162.77 per square foot of living area, including land. Based on this evidence the board of review requested an increase in the subject's assessment to the median value of \$120 per square foot of living area, including land, which equates a total assessment of \$142,706.

### **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 seven comparable sales for the Board's consideration, one of which was submitted by both parties. The Board finds neither party presented comparables that are truly similar to the subject due to differences in location, site size, age, dwelling size and features. In addition, three comparables sold 15 to 24 months prior to the January 1, 2021 assessment date. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2 and #3 as these comparables sold in 2019, less proximate in time to the January 1, 2021

assessment date than the other sales in the record. Furthermore, two comparable are located in a different neighborhood and one comparable is a different style dwelling when compared to the subject. The Board gives less weight to board of review comparable #4 which is 44% smaller in dwelling size when compared to the subject. The Board finds the parties' remaining comparables which includes the common comparable sold proximate in time to the assessment date at issue and are located in the same neighborhood as the subject. However, each comparable has a smaller site size and 14% to 30% smaller dwelling size. In addition, two comparables lack finished basement area when compared to the subject. Nevertheless, these most recent comparable sales sold from July 2020 to January 2021 for prices ranging from \$302,000 to \$354,000 or from \$115.80 to \$121.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$396,887 or \$111.24 per square foot of living area, including land, which falls above the range established by the best comparables in the record on a total market value basis but below the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher total estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified. The Board further finds the evidence does not support an increase in the subject's assessment as requested by the board of review.

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:

November 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

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