



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

APPELLANT: Christel Jenkinson
DOCKET NO.: 21-03991.001-R-1
PARCEL NO.: 11-23-402-003

The parties of record before the Property Tax Appeal Board are Christel Jenkinson, 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: \$35,644
IMPR.: \$58,756
TOTAL: \$94,400

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 is improved with a one-story dwelling of brick construction containing 1,200 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full unfinished basement, two fireplaces and an attached garage with 528 square feet of building area. The property has a 43,611 square foot site located in Green Oaks, 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 improved with one-story dwellings of brick exterior construction that range in size from 1,164 to 1,275 square feet of living area. The homes were built from 1950 to 1956. Each comparable has an unfinished basement, central air conditioning, and an attached or detached garage ranging in size from 308 to 744 square feet of building area. Two comparables have two fireplaces. These properties have sites ranging in size

from 7,263 to 43,650 square feet of land area. The comparables are located from .02 to 2.65 miles from the subject with only comparable #1 having the same assessment neighborhood code as the subject property. The sales occurred from August 2020 to December 2020 for prices ranging from \$275,000 to \$302,000 or from \$229.41 to \$256.80 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$76,392.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,486. The subject's assessment reflects a market value of \$317,251 or \$264.38 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 1,100 to 1,362 square feet of living area. The homes were built in 1954 or 1965. Each comparable has an unfinished basement, central air conditioning, and an attached or detached garage ranging in size from 220 to 550 square feet of building area. Two comparables have one or two fireplaces. These properties have sites ranging in size from 10,039 to 43,418 square feet of land area. The comparables are located from 1.03 to 2.87 miles from the subject. The sales occurred from December 2020 to April 2021 for prices ranging from \$300,000 to \$375,000 or from \$272.73 to \$278.02 per square foot of living area, including land.

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 six comparable sales to support their respective positions. The comparables are improved with homes similar to the subject in age, style and size. The comparables vary from the subject in features in that each has central air conditioning while the subject does not have central air conditioning, suggesting each would require a negative or downward adjustment to make them more equivalent to the subject. Three comparables have either no fireplace or one fireplace which is inferior to the subject's two fireplaces, suggesting that these properties would require positive or upward adjustments to make them more equivalent to the subject for this feature. Three comparables differ from the subject in garage size with two being smaller, suggesting an upward adjustment, and one being larger, suggesting a downward adjustment. A major difference exists in location and/or land area between the subject property and appellant's comparables #2 and #3 and the board of review comparables. The record disclosed that these five comparables have higher land assessments than the subject even though four have sites significantly smaller than the subject indicating that the land values in their respective neighborhoods are higher than the subject's land value, implying these sales would require downward adjustments for land value. The comparables submitted by the parties

sold for prices ranging from \$275,000 to \$375,000 or from \$229.41 to \$278.02 per square foot of living area, including land. Comparable #1 submitted by the appellant is the best comparable in this record in terms of location and land area. This comparable is located along the same street and within .02 of a mile from the subject. This property sold in August 2020 for a price of \$275,000 or \$236.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$317,251 or \$264.38 per square foot of living area, including land, which is above the price for the best comparable in this record. Additionally, the Board finds after considering the suggested adjustments to the remaining comparables, these sales also support a reduction to the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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:

December 19, 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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