



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

APPELLANT: Sandra Justus  
DOCKET NO.: 21-04060.001-R-1  
PARCEL NO.: 02-18-104-014

The parties of record before the Property Tax Appeal Board are Sandra Justus, 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:** \$7,416  
**IMPR.:** \$77,867  
**TOTAL:** \$85,283

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 part one-story and part two-story<sup>1</sup> townhome of wood siding exterior construction with 1,639 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 5,780 square foot site and is located in Antioch, Antioch 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 that have the same assessment neighborhood code as the subject and are located within .06 of a mile from the subject property.

---

<sup>1</sup> The subject's property record card provided by the board of review contained a schematic diagram and dimensions of the dwelling, which indicated the dwelling is a townhome that is a part one-story and a part two-story design, which was not refuted by the appellant.

The comparables have sites that range in size from 3,040 to 7,475 square feet of land area. The appellant reported the comparables are improved with one-story dwellings of wood frame exterior construction containing either 1,639 or 1,836 square feet of living area. The dwellings were built in 2006 or 2007. The comparables each have a basement, central air conditioning, a fireplace and a 420 or a 441 square foot garage. The comparables sold from March 2019 to January 2020 for prices ranging from \$228,000 to \$265,000 or from \$124.18 to \$161.68 per square foot of living area, including land. The appellant also submitted the listing sheet for comparable #1 which described the dwelling as a two-story end unit townhome that was rehabbed in 2019. Based on this evidence, the appellant requested the subject's assessment be reduced to \$76,479, which would reflect a market value of \$229,460 or \$140.00 per square foot of living area, including land, when using 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 \$85,283. The subject's assessment reflects a market value of \$256,490 or \$156.49 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, through the township assessor, submitted a memorandum and a grid analysis containing information on four comparable sales, along with a listing sheet for each comparable sale. The comparables have the same assessment neighborhood code as the subject and are located within approximately .09 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 5,567 to 8,938 square feet of land area. The board of review reported the comparables are improved with one-story<sup>2</sup> or two-story townhomes of wood siding exterior construction with either 1,639 or 1,755 square feet of living area. The dwellings were built from 2004 to 2008. The comparables each have a basement, two of which have finished area. The comparables each have central air conditioning, a fireplace and a 441 or a 462 square foot garage. The comparables sold from December 2019 to September 2021 for prices ranging from \$256,000 to \$289,900 or from \$145.87 to \$176.88 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 record contains a total of six comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and

---

<sup>2</sup> The board of review submitted listing sheets for each of its comparables that described the townhomes as two-story designs with comparables #1, #3 and #4 being end units and comparable #1 having an English basement.

#2, due to their larger dwelling sizes and/or their sale occurred 21 months prior to the lien date at issue.

The Board finds the best evidence of market value to be the parties' four remaining comparables, which includes the common comparable. The Board finds these comparables sold more proximate in time to the January 1, 2021 assessment date and are overall more similar to the subject in location, dwelling size, age and some features. However, two comparables have finished basement area, not a feature of the subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2019 to September 2021 for prices ranging from \$256,000 to \$289,900 or from \$145.87 to \$176.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,490 or \$156.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: January 16, 2024



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sandra Justus, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085