



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

APPELLANT:     Kenton Andersen  
DOCKET NO.:    21-04079.001-R-1  
PARCEL NO.:    02-35-208-019

The parties of record before the Property Tax Appeal Board are Kenton Andersen, 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:**     \$21,850  
**IMPR.:**    \$73,774  
**TOTAL:**    \$95,624

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 two-story dwelling of wood siding exterior construction containing 2,184 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement, central air conditioning, two fireplaces,<sup>1</sup> and an attached garage with 506 square feet of building area. The property has a 9,492 square foot site located in Lindenhurst, Lake Villa 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 two-story dwellings of wood frame construction with either 2,358 or 2,402 square feet of living area. The homes were built in 1978 or 1986. Each comparable has a basement, central air conditioning, one fireplace,

---

<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having one fireplace stack with two openings.

and a garage with either 474 or 484 square feet of building area. These properties have sites ranging in size from 10,498 to 14,924 square feet of land area. The comparables are located from .30 to .52 of a mile from the subject property. The comparables sold from June 2019 to October 2020 for prices ranging from \$249,500 to \$340,000 or from \$105.81 to \$141.55 per square foot of living area, including land. The appellant submitted copies of the Multiple Listing Service listing sheets for comparables #1 and #3 disclosing these properties were rehabbed in 2013 and 2008, respectively. The appellant requested the subject's total assessment be reduced to \$88,807.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,264. The subject's assessment reflects a market value of \$286,508 or \$131.19 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 four comparable sales with comparable #3 being the same property as appellant's comparable #3. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,088 or 2,402 square feet of living area. The homes were built from 1976 to 1996. Three comparables have a basement with two being finished with recreation rooms, and three comparables have one fireplace. Each comparable has central air conditioning, and a garage ranging in size from 440 to 550 square feet of building area. These properties have sites ranging in size from 9,130 to 11,960 square feet of land area. The comparables are located from .13 to .30 of a mile from the subject property. The comparables sold from July 2020 to May 2021 for prices ranging from \$289,000 to \$369,900 or from \$129.73 to \$159.85 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable sale #1 as this property sold in June 2019, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparable #4 as this property is improved with a home that is approximately 25 years newer than the subject dwelling. The remaining comparables have one or two less fireplaces than the subject suggesting they would require upward or positive adjustments. The common comparable submitted by the parties was reported by the board of review to have a basement partially finished with a recreation room while the subject has an unfinished basement, suggesting this property would require a downward adjustment for this feature. Conversely, board of review comparable #2 has a slab foundation, inferior to the subject's full unfinished basement,

indicating this comparable would require an upward adjustment. These four comparables sold for prices ranging from \$289,000 to \$340,000 or from \$122.81 to \$141.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$286,508 or \$131.19 per square foot of living area, including land, which is below the overall price range but within the range on a price per square foot basis as established by the best comparable sales in this record. Based on this evidence, after considering the suggested adjustments to the comparables to make them more equivalent to the subject property, the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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

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

APPELLANT

Kenton Andersen, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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