



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

APPELLANT: Ted Beskow  
DOCKET NO.: 21-04091.001-R-1  
PARCEL NO.: 05-11-404-015

The parties of record before the Property Tax Appeal Board are Ted Beskow, 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:** \$8,949  
**IMPR.:** \$72,765  
**TOTAL:** \$81,714

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 one-story dwelling of wood siding exterior construction with 2,104 square feet of living area. The dwelling was constructed in 1947 but has an effective age of 1963. Features of the home include a walk-out basement partially finished with a 396 square foot recreation room, central air conditioning, one fireplace and an integral garage located in the basement containing 572 square feet.<sup>1</sup> The property has a 15,000 square foot site located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings of frame or brick construction that range in size from 1,825 to 1,991 square feet of living area. The

---

<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the subject dwelling as having a two-car basement garage area containing 572 square feet.

homes were built from 1935 to 1973 with effective ages ranging from 1953 to 1973. Each comparable has a basement with two having finished area, a fireplace and either an attached or detached garage ranging in size from 152 to 850 square feet of building area. Two of the comparables have central air conditioning. Comparables #1 and #4 are described as having sheds but no other descriptive detail was given. Comparable #5 also has an inground swimming pool. The comparables have sites ranging in size from 10,000 to 32,234 square feet of land area and are located from .35 to 1.56 miles from the subject property. Two comparables have the same assessment neighborhood code as the subject property. The sales occurred from July 2019 to May 2021 for prices ranging from \$159,900 to \$237,000 or from \$87.09 to \$124.88 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$75,035.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,714. The subject's assessment reflects a market value of \$245,756 or \$116.80 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 1-story or 1.5-story dwellings of wood siding exterior construction that range in size from 1,282 to 1,388 square feet of living area. The homes were built from 1940 to 1984 with the oldest home having an effective construction date of 1959. One comparable has a crawl space foundation and two comparables have unfinished basements. Three comparables have central air conditioning, one comparable has a fireplace, and two comparables have either an attached or detached garage with 312 or 300 square feet of building area, respectively. These properties have sites ranging in size from 7,410 to 10,000 square feet of land area and are located from .15 to .54 miles from the subject property. The sales occurred from August 2020 to December 2021 for prices ranging from \$185,000 to \$195,000 or from \$137.68 to \$144.31 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 parties submitted eight comparable sales to support their respective positions. The Board gives less weight to the comparables provided by the board of review as these comparables differed from the subject dwelling in size, style, basement foundation, lack of a fireplace, and/or age. The Board gives more weight to the comparable sales submitted by the appellant as these are improved with dwellings that are more similar to the subject dwelling in size although each is smaller than the subject dwelling containing from 1,825 to 1,991 square feet of living area, indicating that upward adjustments for size may be appropriate. The subject property has a walk-out basement that is partially finished while none of the comparables have walk-out

basements and three have basements that are unfinished indicating that upward adjustments to the appellant's comparables for differences in basement type and finish would be appropriate. Three of the comparables have no central air conditioning, unlike the subject property, suggesting these properties would require upward adjustments for lack of central air conditioning. Comparable #1 has a smaller garage than the subject indicating this property would require an upward adjustment for this feature. Conversely, comparable #5 has a larger garage than the subject property and an inground swimming pool, which the subject property does not have, indicating downward adjustments to this comparable would be proper for these features. Four of the comparables have larger sites than the subject suggesting these would require downward adjustments for land value. The Board also finds that appellant's comparables #2 and #4 sold in July 2019 and April 2019, respectfully, which lessens the weight to be given these sales due to the passage of time from their sale dates to the assessment date at issue, nevertheless some consideration will be given these sales. The appellant's comparables sold for prices ranging from \$159,900 to \$237,000 or from \$87.09 to \$124.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$245,756 or \$116.80 per square foot of living area, including land, which is above the overall price range but within the range on a price per square foot of living area basis established by the best comparable sales in this record. The subject's overall higher value relative to the appellant's comparables is justified in part based on the subject dwelling's larger size. Based on this evidence, after considering the suggested adjustments to the appellant's comparables for differences from the subject property, the Board finds the assessment of the subject property 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

Ted Beskow, 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