



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

APPELLANT: Bruce Johnsen
DOCKET NO.: 21-04408.001-R-1
PARCEL NO.: 14-29-103-008

The parties of record before the Property Tax Appeal Board are Bruce Johnsen, 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: \$40,906
IMPR.: \$170,239
TOTAL: \$211,145

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 brick exterior built in 1986 containing 3,390 square feet of living area. The dwelling has an effective construction date of 1991 due to remodeling. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 1,379 square feet of building area. The property has a 45,383 square foot site and is in Deer Park, Ela 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 improved with two-story dwellings of frame construction that range in size from 2,820 to 3,731 square feet of living area. The homes were built from 1980 to 1990 with comparable #3 having an effective construction date of 1993. Each home has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 552 to 858 square feet of building area. The comparable sales have

sites ranging in size from 39,650 to 40,937 square feet of land area and are located from .32 to 1.59 miles from the subject property. The sales occurred from February 2020 to August 2020 for prices ranging from \$462,500 to \$575,000 or from \$144.73 to \$194.39 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$195,470.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,145. The subject's assessment reflects a market value of \$635,023 or \$187.32 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 improved with two-story dwellings of wood siding exterior construction built from 1990 to 1994 that range in size from 3,625 to 3,868 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 651 to 872 square feet of building area. The comparables have sites ranging in size from 41,440 to 66,110 square feet of land area and are located from 1.20 to 1.86 miles to the subject property. The sales occurred from March 2021 to October 2021 for prices ranging from \$705,000 to \$925,000 or from \$191.21 to \$255.17 per square foot of living area, land included. The board of review requested confirmation of the 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 eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sales #2 through #4 and board of review comparable sale #3 due to differences from the subject dwelling in size. The Board finds the comparable sales most similar to the subject dwelling in size to be appellant's comparable sale #1 and board of review comparable sales #1, #2 and #4. The Board finds, however, of these best comparables each has a significantly smaller garage than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject property. These four comparables sold for prices ranging from \$540,000 to \$925,000 or from \$144.73 to \$255.17 per square foot of living area, including land. Excluding appellant's comparable sale #1 and board of review comparable #4, which appear to be outliers, the two remaining comparables have prices of \$735,000 and \$705,000 or \$197.95 and \$191.21 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$635,023 or \$187.32 per square foot of living area, including land, which is well supported by the best comparable sales in this record. Based on this evidence 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: October 17, 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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