



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

APPELLANT: Jeanne & Dale Haase  
DOCKET NO.: 21-04875.001-R-1  
PARCEL NO.: 11-11-303-023

The parties of record before the Property Tax Appeal Board are Jeanne & Dale Haase, the appellants, 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:** \$70,533  
**IMPR.:** \$99,404  
**TOTAL:** \$169,937

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 with 2,214 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full unfinished basement, central air conditioning, a fireplace and both an attached 483 square foot garage and a detached 168 square foot garage. The property has an approximately 39,230 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellants contend assessment inequity concerning the subject's land assessment as the basis of the appeal. In support of this argument, the appellants submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and from .05 to .45 of a mile from the subject. The comparable improved parcels range in size from 38,733 to

40,291 square feet of land area. The comparables each have land assessments of \$63,480 or from \$1.58 to \$1.64 per square foot of land area based on varying lot sizes of the properties.

Based on this evidence, the appellants requested a reduced land assessment of \$62,773 or \$1.60 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,937. The subject property has a land assessment of \$70,533 or \$1.80 per square foot of land area.

In support of its contention of the correct assessment and in further response to the appeal, the board of review grid analysis depicts that the "land method" is "gross" rather than based on site sizes. In a grid analysis, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within .57 of a mile from the subject. The comparable improved parcels range in size from 36,500 to 39,870 square feet of land area. The comparables have land assessments of \$70,533 and range from \$1.77 to \$1.93 per square foot of land area based on varying lot sizes of the properties.

Based on this evidence, the board of review requests confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity concerning the land as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's land assessment is not warranted on this record.

The parties submitted a total of seventeen land equity comparables to support their respective positions on assessment equity before the Property Tax Appeal Board. The Board finds that the board of review assertion that parcels are assessed on a "gross" basis, not based on size, was unrefuted. In light of the only evidence of land assessment methodology, the Board has given reduced weight to the appellant's twelve comparables which consistently carry a different total land assessment of \$63,480 whereas the subject and the board of review comparables each have a total land assessment of \$70,533.

The Board finds the best evidence of land assessment equity on this record are the board of review comparables which have land assessments of \$70,533 and range from \$1.77 to \$1.93 per square foot of land area based on varying sizes. The subject's land assessment of \$70,533 or \$1.80 per square foot of land area is identical to these best comparables presented in terms of overall land assessment and falls within the range established by the best comparables in this record on a per-square-foot basis.

Based on this record and given the unrefuted assertion that land in the subject's area is assessed on a "gross" basis and not based on lot size, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's land assessment is not justified on this record.

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:

November 21, 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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COUNTY

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