



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

APPELLANT: Kevin Jackson
DOCKET NO.: 21-05104.001-R-1
PARCEL NO.: 05-01-301-013

The parties of record before the Property Tax Appeal Board are Kevin Jackson, 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: \$88,956
IMPR.: \$31,560
TOTAL: \$120,516

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 20,573 square foot site improved with a 1.5-story dwelling of wood siding exterior construction containing 2,291 square feet of living area. The dwelling was constructed in 1938 with features that include a crawl space foundation, 1.5 bathrooms and a detached garage with 720 square feet of building area. The property is in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal, the improvement assessment was not being contested. In support of this argument the appellant submitted information on seven equity comparables that were improved with one-story or two-story dwellings. The comparables have the same assessment neighborhood code as the subject property and are located from .03 to 1.64 miles from the subject property. The comparables have sites ranging in size from 19,641 to 21,458 square feet of land area with land

assessments ranging from \$77,385 to \$95,466 or from \$3.67 to \$4.73 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$78,177.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,516. The subject property has a land assessment of \$88,956 or \$4.32 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five residential equity comparables with sites that range in size from 8,910 to 10,690 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located within .84 of a mile from the subject property. The comparables have land assessments ranging from \$74,843 to \$78,108 or from \$7.31 to \$8.59 per square foot of land area.

The board of review's grid analysis indicated that land was valued on a front foot basis, however, no explanation or description was provided by the board to demonstrate the methodology other than for the subject property, which was contained on a copy of the subject's property record card submitted by the board of review. The subject's property record card disclosed the subject has a lot with 74 front feet, a depth of 278 feet, a factor of 1.15 and a base rate of \$3,080. Multiplying the front feet by the base rate by the factor resulted in a value of \$262,108 as disclosed on the subject's property record card.

Conclusion of Law

The appellant contends assessment inequity 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Although the record appears to indicate that land is being valued on a front foot basis, neither party presented a land assessment analysis founded on a front foot basis; both parties presented a land assessment equity analysis using square footage as the unit of comparison. The Board gives less weight to the comparables provided by the board of review as these properties have sites that are from approximately 48% to 57% smaller than the subject parcel. The Board gives more weight to the appellant's comparables as these properties are more similar to the subject in land area. These comparables have land assessments that range from \$77,385 to \$95,466 or from \$3.67 to \$4.73 per square foot of land area. The subject's land assessment of \$88,956 or \$4.32 per square foot of land area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed 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:

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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