



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

APPELLANT: John Bowen  
DOCKET NO.: 21-05153.001-R-1  
PARCEL NO.: 02-36-201-021

The parties of record before the Property Tax Appeal Board are John Bowen, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$12,978  
**IMPR.:** \$73,825  
**TOTAL:** \$86,803

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 2-story dwelling of wood siding exterior construction with 2,056 square feet of living area. The dwelling was constructed in 1996. Features of the home include a walk-out basement with finished area, central air conditioning, one fireplace, and a 440 square foot garage.<sup>1</sup> The property has a 13,939 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be 2-story dwellings of wood frame exterior construction that range in size from

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<sup>1</sup> Additional details regarding the subject property were found in the subject's property record card submitted by the board of review.

1,996 to 2,075 square feet of living area. The dwellings were built from 1994 to 1998. Each comparable has a basement, central air conditioning and a garage ranging in size from 400 to 516 square feet of building area. Eight comparables each have one fireplace. The comparables have improvement assessments that range from \$61,598 to \$68,033 or from \$30.86 to \$33.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,803. The subject has an improvement assessment of \$73,825 or \$35.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables located in the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of wood siding exterior construction ranging in size from 2,026 to 2,396 square feet of living area. The homes were built from 1994 to 1999 and have basements with finished area, two of which are walk-out. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 380 to 496 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$72,717 to \$85,021 or from \$34.09 to \$36.48 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

The parties submitted 17 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack finished basement area when compared to the subject. The Board gives less weight to board of review comparables #2, #3 and #4 due to their larger dwelling sizes when compared to the subject. In addition, board of review comparable #3 has an inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #5 which are more similar in location, age, dwelling size, and features. The comparables have improvement assessments of \$72,717 and \$73,912 or for \$35.37 and \$36.48 per square foot of living area. The subject's improvement assessment of \$73,825 or \$35.91 per square foot of living area is bracketed by the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: January 16, 2024



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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