



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

APPELLANT: Kenneth Janssen  
DOCKET NO.: 22-00363.001-R-1  
PARCEL NO.: 17-31-305-003

The parties of record before the Property Tax Appeal Board are Kenneth Janssen, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$116,480  
**IMPR.:** \$200,163  
**TOTAL:** \$316,643

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 2022 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 and brick exterior construction with 3,988 square feet of living area. The dwelling was constructed in 1951 and has a reported effective age of 1977. Features of the home include a crawl space foundation, a 752 square foot basement with partially finished area,<sup>1</sup> central air conditioning, three fireplaces, and a garage with 594 square feet of building area. The property has a 15,000 square foot site and is located in Highland Park, Moraine 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 that have the same neighborhood code

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<sup>1</sup> The MLS datasheet provided by the appellant and the property record card provided by the board of review disclosed the subject has a basement with partially finished area, which was not refuted by the appellant, when given the opportunity, in rebuttal.

as the subject. The comparables have sites that range in size from 13,870 to 31,850 square feet of land area that are improved with 2-story dwellings of brick, stone, or brick and wood siding exterior construction containing from 3,304 to 4,438 square feet of living area. The homes were built from 1941 to 1951 with effective ages ranging from 1955 to 1966. The comparables were reported to have from a 702 to a 1,522 square foot basement with partially finished area with comparable also having a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 264 to 616 square feet of building area. The comparables sold from March 2020 to March 2021 for prices ranging from \$700,000 to \$925,000 or from \$179.84 to \$229.72 per square foot of living area, including land. The appellant also provided a map of the locations of the subject and the comparables. Based on this evidence, the appellant requested the subject's assessment be reduced to \$277,045 which reflects a market value of \$831,218 or \$208.43 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,643. The subject's assessment reflects a market value of \$950,024 or \$238.22 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The board of review submitted a copy of the MLS datasheet for the subject property with the following notation: "Subject August 2019 sale at \$1,156,000 or \$205,906 higher than it's [sic] current 2022 assessed market value. The subject appears to be significantly under assessed."

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,610 to 96,060 square feet of land area that are improved with 2-story or 2.5-story dwellings of brick, stone, brick and stucco, or brick and wood siding exterior construction containing from 3,320 to 3,913 square feet of living area. The homes were built from 1925 to 1947 with four comparables having reported effective ages ranging from 1963 to 1983. The comparables were reported to have from a 925 to a 1,398 square foot basement with four comparables having partially finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 418 to 630 square feet of building area. The comparables sold from September 2021 to October 2022 for prices ranging from \$1,254,000 to \$1,450,018 or from \$333.95 to \$436.75 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's 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

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<sup>2</sup> Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1, #2, #3 and #5 which differ from the subject in dwelling size and/or have more remote sale dates that occurred in 2020, which is less proximate in time to the January 1, 2022 assessment date at issue than the other comparables in the record. The Board also gives less weight to the board of review comparable sales #1, #2 and #3 due to differences in lot size, dwelling size, age and/or lack of a basement finish when compared to the subject.

The Board finds the best evidence of market value in the record to be the appellant's comparable #4 along with the board of review comparables #4 and #5 which sold proximate in time to the subject's assessment date at issue and are overall more similar to the subject in location, dwelling size and some features, except for the somewhat older ages of the board of review's comparables #4 and #5. These comparables sold from March 2021 to October 2022 for prices ranging from \$925,000 to \$1,395,000 or from \$208.43 to \$376.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$950,024 or \$238.22 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds that a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: March 26, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kenneth Janssen, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085