



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

APPELLANT: Jodi Petree  
DOCKET NO.: 22-01386.001-R-1  
PARCEL NO.: 04-28-210-005

The parties of record before the Property Tax Appeal Board are Jodi Petree, 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:** \$6,107  
**IMPR.:** \$42,643  
**TOTAL:** \$48,750

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 exterior construction with 1,936 square feet of living area. The dwelling was constructed in 1906. Features of the home include an unfinished basement, a 528 square foot garage and an enclosed porch with 288 square feet of building area. The property has a 9,000 square foot site and is located in Zion, Zion Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,144 to 11,600 square feet of land area. The comparables are improved with 2-story dwellings that range in size from 1,610 to 2,016 square feet of living area that were built in 1904 and 1906.

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<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from the property record card submitted by the board of review, which was not refuted by the appellant in rebuttal filing.

The appellant reported that each comparable has a basement. Three comparables each have central air conditioning and a garage ranging in size from 480 to 572 square feet of building area. Comparable #1 has one fireplace. The comparables sold from June 2021 to June 2022 for prices ranging from \$89,000 to \$196,000 or from \$44.15 to \$103.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,750. The subject's assessment reflects a market value of \$146,265 or \$75.55 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review submitted a grid analysis of the appellant's comparables noting that the comparables are located within .62 of a mile from the subject property and are improved with stucco, wood siding or aluminum siding exterior construction. The board of review also submitted MLS data sheets for the appellant's comparables #1, #2 and #3, stating that comparable #2 is a two-unit rental dwelling and comparables #1 and #3 were sold "as is" and "in need of TLC", respectively.

In support of its contention of the correct assessment, the board of review submitted information on fourteen comparable sales. Comparables #2 and #13 are the same properties as the appellant's comparables #5 and #4, respectively. Ten comparables are located in the same assessment neighborhood code as the subject. The comparables are located from .05 of a mile to 1.11 miles from the subject property. The comparables have sites that range in size from 5,800 to 17,000 square feet of land area. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of either wood siding or aluminum siding exterior construction ranging in size from 783 to 2,007 square feet of living area that were built from 1906 to 1941. Each comparable has an unfinished basement. Eleven comparables each have central air conditioning. One comparable has a fully finished attic. Three comparables each have one fireplace. Ten comparables each have a garage ranging in size from 336 to 960 square feet of building area. The comparable sold from June 2021 to April 2022 for prices ranging from \$145,000 to \$215,000 or from \$89.39 to \$210.47 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 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.

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<sup>2</sup> 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.

The parties submitted a total of seventeen comparable sales for the Board's consideration with two comparables being common to both parties. The Board has given less weight to appellant's comparable #4 along with board of review comparables #4 through #14, which includes one common comparable, due to their dissimilar, age, lot size and/or dwelling size when compared to the subject. The Board gave reduced weight to appellant's comparables #1, #2 and #3, which were sold "as is" and "in need of TLC", which calls into question the condition of the properties at the time of sale and/or the comparable is a 2-unit property when compared to the subject's single-family residence.

The Board finds the best evidence of market value to be appellant's comparable #5 as well as board of review's comparables #1, #2 and #3, which includes one common comparable. The Board finds that these comparables are relatively similar to the subject in location, design, dwelling size, and some features. However, three comparables have central air conditioning, a feature the subject lacks, one comparable lacks a garage and one comparable has a fully finished attic, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from June 2021 to June 2022 for prices ranging from \$155,000 to \$215,000 or from \$89.39 to \$107.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$146,265 or \$75.55 per square foot of living area, including land, which falls below the range of the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: February 20, 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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