



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

APPELLANT: Kevin Jackson  
DOCKET NO.: 22-01753.001-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 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:** \$95,761  
**IMPR.:** \$33,974  
**TOTAL:** \$129,735

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 an approximately 20,570 square foot lakefront<sup>1</sup> 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 located 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 is not being contested. In support of this argument, the appellant submitted information on twelve equity comparables that were improved with one-story or two-story dwellings. The comparables have the same assessment neighborhood code as

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<sup>1</sup> The subject being a lakefront site was disclosed by the board of review which not refuted by the appellant in rebuttal.

the subject and are located from .13 of a mile to 1.64 miles from the subject property. The comparables have sites ranging in size from 17,759 to 22,298 square feet of land area with land assessments ranging from \$51,649 to \$94,143 or from \$2.36 to \$4.28 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,735. The subject property has a land assessment of \$95,761 or \$4.66 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 13,050 to 21,460 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located within .06 of a mile from the subject property. The comparables have land assessments ranging from \$87,083 to \$95,882 or from \$4.47 to \$6.67 per square foot of land area.

The board of review's grid analysis indicated that the subject property and all board of review comparables are lakefront properties on Fox Lake and all board of review comparables are located within approximately 300 feet of the subject property. In addition, the methodology used to establish the land assessments of the lakefront properties was by "front foot." Based on this evidence and argument, the board of review requested a confirmation of the subject's land assessment.

### **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 a total of seventeen land equity comparables in support of their respective positions. The Board finds the best evidence of land equity to be the comparables submitted by the board of review as each of these comparables is a lakefront property like the subject, and each comparable is located within close proximity to the subject. However, board of review comparable #3, #4, and #5 have smaller lots relative to the subject site suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. The Board gives less weight to the comparables provided by the appellant as there is no indication in the appellant's grid analysis or other evidence in the record to indicate which, if any, of the appellant's comparables are lakefront properties. Additionally, each of the appellant's comparables is located less proximate in distance from the subject than the board of review comparables. The best land equity comparables have land assessments that range from \$87,083 to \$95,882 or from \$4.47 to \$6.67 per square foot of land area. The subject's land assessment of \$95,761 or \$4.66 per square foot of land area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables in the record for differences in size from the subject site, 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:

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

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COUNTY

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