



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

APPELLANT: Greg Kenney  
DOCKET NO.: 22-01764.001-R-1  
PARCEL NO.: 05-10-206-004

The parties of record before the Property Tax Appeal Board are Greg Kenney, 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:** \$36,446  
**IMPR.:** \$134,134  
**TOTAL:** \$170,580

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 frame exterior construction with 3,306 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walkout basement with finished area, central air conditioning, three fireplaces and an 816 square foot garage. The lakefront property has a 14,414 square foot site<sup>1</sup> and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located over 1.4 miles from the subject and outside the assessment neighborhood code of the subject. The comparables have sites ranging in size from 17,467 to 77,419 square feet of land area that are improved with 2-story

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<sup>1</sup> The subject's property record card submitted by the board of review disclosed the subject's 14,414 square foot site contains 13,991 square feet of residential/imp R1 land and 423 square feet of lakes/lake bottom ground.

dwellings of frame exterior construction with either 3,197 or 3,322 square feet of living area. The dwellings were built from 2004 to 2006 and have basements, one with finished area. Each comparable has central air conditioning and a garage with either 638 or 730 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2021 to June 2022 for prices ranging from \$345,000 to \$400,000 or from \$103.85 to \$120.41 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,580. The subject's assessment reflects a market value of \$511,791 or \$154.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review through the township assessor noted the appellant's comparables are not lakefront properties which are located over 1 mile away and outside the subject's neighborhood.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, where one comparable was submitted twice. The comparables are located within .31 of a mile and within the same neighborhood code as the subject. The comparables are reported to have sites ranging in size from 7,767 to 107,079 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 1,719 to 4,162 square feet of living area. The dwellings were built from 1893 to 2004 and have basements, three with finished area and two are walk-outs. Comparables #4 and #5 have effective ages of 2004 and 1950, respectively. Each comparable has central air conditioning and a garage ranging in size from 414 to 1,288 square feet of building area. Comparable #3 has an additional 352 square foot garage. The comparables sold in September 2019 to January 2022 for prices ranging from \$333,000 to \$800,000 or from \$154.44 to \$287.79 per square foot of living area, land included. 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.

The record contains eight comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in location, age, dwelling size and some features. In

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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.

addition, board of review comparables #1 and #3 sold over 2 years from the January 1, 2022 assessment date. The Board finds the appellant's comparables are more similar in dwelling size to the subject than the board of review comparables but are less similar in location as they are located outside the subject neighborhood and are not lakefront properties. Nevertheless, excluding the two remote sales, the remaining comparables sold from April 2021 to June 2022 for prices ranging from \$333,000 to \$800,000 or from \$103.85 to \$287.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$511,791 or \$154.81 per square foot of living area, including land, which falls within the range established by the most recent comparable sales in the record. Based on this record and after considering adjustments to the most recent comparables for differences in location, age, dwelling size, and/or features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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