



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

APPELLANT: Christel Jenkinson  
DOCKET NO.: 22-02056.001-R-1  
PARCEL NO.: 11-23-402-003

The parties of record before the Property Tax Appeal Board are Christel Jenkinson, 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 **A Reduction** 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:** \$36,428  
**IMPR.:** \$60,049  
**TOTAL:** \$96,477

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 one-story dwelling of brick construction with 1,200 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full basement, two fireplaces, 1½ bathrooms, and an attached garage with 528 square feet of building area. The property has a 43,611 square foot site located in Green Oaks, Libertyville 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 improved with one-story dwellings of brick exterior construction that range in size from 1,164 to 1,275 square feet of living area. The homes were constructed from 1950 to 1956. Each comparable has an unfinished basement, central air conditioning, 1½ or 2 bathrooms, and an attached garage ranging in size from 308 to 744 square feet of building area. The comparables are located from approximately .02 to 2.65

miles from the subject with comparable #2 being in the same neighborhood as the subject. These properties have sites ranging in size from 7,263 to 43,650 square feet of land area. The sales occurred from August 2020 to December 2020 for prices ranging from \$275,000 to \$302,000 or from \$229.41 to \$256.80 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$76,392.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,807. The subject's assessment reflects a market value of \$323,453 or \$269.54 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup> The board of review further indicated that 2019 was the first year of the general assessment cycle and that a township equalization factor of 1.022 was applied for the 2022 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 1,130 to 1,362 square feet of living area. The homes were built from 1949 to 1965 with comparables #1 and #3 having effective construction dates of 1978 and 1973, respectively. Two comparables have unfinished basements, and three comparables have one or two fireplaces. The comparables have 1 or 1½ bathrooms and each property has an attached or detached garage ranging in size from 360 to 550 square feet of building area. These properties have sites ranging in size from 7,401 to 113,337 square feet of land area and are located from approximately 1.03 to 1.78 miles from the subject property. The sales occurred from December 2020 to December 2021 for prices ranging from \$285,000 to \$430,000 or from \$252.21 to \$318.05 per square foot of living area, including land.

### **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 a reduction in the subject's assessment is appropriate.

The Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2021 assessment year

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

under Docket No. 21-03991.001-R-1. The Property Tax Appeal Board issued a decision in Docket No. 21-03991.001-R-1 on December 19, 2023, reducing the total assessment of the subject property to \$94,400.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Based on the name and address of the appellant being the same as the address of the property under appeal as reported on the appeal petition, the Board finds the subject property is an owner-occupied dwelling. The Board further finds that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction during or after the 2021 tax year establishing a different fair cash value on which the Board's decision for the 2021 tax year was based or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.022 was applied in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2021 tax year plus the application of the 2022 equalization factor of 1.022.

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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