



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

APPELLANT: Jeff Bott  
DOCKET NO.: 23-00494.001-R-1  
PARCEL NO.: 01-25-411-014

The parties of record before the Property Tax Appeal Board are Jeff Bott, 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 **An Increase** 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:** \$57,839  
**IMPR.:** \$249,930  
**TOTAL:** \$307,769

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 2023 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 3,078 square feet of living area. The dwelling was constructed in 2003 and is approximately 21 years old. Features of the home include a walkout basement,<sup>1</sup> central air conditioning, a fireplace, and a 725 square foot garage. The property has a 17,424 square foot site and is located in Antioch, Antioch 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 from 0.21 of a mile to 1.07 miles from the subject. The parcels range in size from 11,326 to 29,185 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant.

2,692 to 3,306 square feet of living area. The dwellings range in age from 31 to 64 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 441 to 1,772 square feet of building area. The appellant presented a listing sheet for comparable #3 describing a walkout basement large garage, and lake/water access to the Chain O'Lakes. The comparables sold from April 2021 to March 2023 for prices ranging from \$387,500 to \$875,000 or from \$133.07 to \$314.30 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$195,946.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,868. The subject's assessment reflects a market value of \$704,674 or \$228.94 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted a brief from the township assessor contending that the subject is a Chain O'Lakes lakefront property. The township assessor argued the appellant's comparables #1 and #2 are not lakefront homes like the subject and the appellant's comparable #3, which is common to both parties, is a lakefront home but is older than the subject.

The board of review, through the township assessor, submitted information on eight comparable sales located from 0.17 of a mile to 3.85 miles from the subject, together with aerial photographs of the subject, the board of review's comparables, and two of the appellant's comparables. Comparable #1 is the same property as the appellant's comparable #3. The parcels range in size from 8,448 to 31,058 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of wood siding exterior construction ranging in size from 2,001 to 3,707 square feet of living area. The dwellings range in age from 12 to 63 years old. Each home has a basement, six of which have finished area, central air conditioning, one or two fireplaces, and one or two garages ranging in size from 483 to 1,772 square feet of building area. The comparables sold from April 2021 to February 2024 for prices ranging from \$742,000 to \$1,800,000 or from \$304.66 to \$485.57 per square foot of living area, including land. Based on this evidence, the board of review, through the township assessor, requested an increase in 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 Board

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

further finds the board of review met this burden of proof and an increase in the subject's assessment is warranted.

The record contains a total of ten comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which are not lakefront properties like the subject. The Board also gives less weight to the appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #4, #6, #7, and #8, which sold less proximate in time to the assessment date than the other sales in this record, are located more distant from the subject than other properties in this record, and/or are less similar to the subject in age.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #5, which sold more proximate in time to the assessment date and are located more proximate to the subject, but have varying degrees of similarity to the subject in design, dwelling size, age, location, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$875,000 to \$995,000 or from \$349.48 to \$458.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$704,674 or \$228.94 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as their smaller dwelling sizes, the Board finds a reduction in the subject's assessment is not justified, but an increase in the subject's assessment is 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: \_\_\_\_\_

August 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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