



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

APPELLANT: Joseph Eppert  
DOCKET NO.: 23-00503.001-R-1  
PARCEL NO.: 01-35-304-113

The parties of record before the Property Tax Appeal Board are Joseph Eppert, 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:** \$18,428  
**IMPR.:** \$126,189  
**TOTAL:** \$144,617

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 1,771 square feet of living area. The dwelling was constructed in 1965, is approximately 59 years old, and has an effective age of 1980. Features of the home include a crawl space foundation,<sup>1</sup> central air conditioning, a fireplace, and a 513 square foot garage. The property has a 9,252 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 0.04 to 0.90 of a mile from the subject. The parcels range in size from 1,999 to 15,002 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size

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<sup>1</sup> The parties differ regarding the subject's foundation type. The Board finds the best evidence of foundation type is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

from 1,472 to 1,872 square feet of living area. The dwellings range in age from 10 to 84 years old. Two homes have central air conditioning, two homes each have a fireplace, and one home has a 600 square foot garage. The comparables sold from April 2021 to February 2022 for prices ranging from \$183,000 to \$285,000 or from \$120.39 to \$152.24 per square foot of living area. 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 \$105,763. The subject's assessment reflects a market value of \$317,321 or \$179.18 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 lakefront property on Fox Lake, part of the Chain O'Lakes. The township assessor asserted the appellant's comparables #1 and #3 are not Chain O'Lakes lakefront homes but are channel front properties and the appellant's comparable #2 is a Chain O'Lakes lakefront home but was uninhabitable as described in listing sheets and disclosures presented by the township assessor, which describe this property as marketed for its land only. The township assessor submitted information on three comparable sales located within 0.13 of a mile from the subject and which are Chain O'Lakes lakefront homes on the same peninsula as the subject, together with maps depicting the locations of the subject and both parties' comparables. The parcels range in size from 10,000 to 16,470 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 1,541 to 2,145 square feet of living area. The dwellings are 63 or 73 years old. Each home has central air conditioning and a garage ranging in size from 624 to 960 square feet of building area. One home has a fireplace. The comparables sold from August 2021 to November 2022 for prices ranging from \$360,000 to \$525,000 or from \$229.59 to \$314.73 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. However, the Board finds the board of review met this burden of proof and an increase in the subject's assessment is warranted.

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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.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to their lack of a lakefront location and/or condition issues unlike the subject, which were not refuted by the appellant.

The Board finds the best evidence of market value to be the board of review's comparables, which are relatively similar to the subject in location, dwelling size, site size, and features, although two comparables are substantially older homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$360,000 to \$525,000 or from \$229.59 to \$314.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,321 or \$179.18 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, the Board finds a reduction in the subject's assessment is not justified but that 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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