



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

APPELLANT: Jacob West  
DOCKET NO.: 23-00534.001-R-1  
PARCEL NO.: 02-17-301-002

The parties of record before the Property Tax Appeal Board are Jacob West, 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:** \$43,648  
**IMPR.:** \$85,899  
**TOTAL:** \$129,547

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 1-story dwelling of wood siding exterior construction with 1,507 square feet of living area. The dwelling was constructed in 1974 and is approximately 49 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 3 full bathrooms, and a 440 square foot garage.<sup>1</sup> The property has an approximately 53,200 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted an appeal petition on January 22, 2024 with three comparables presented in the Section V grid analysis of the petition. The

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

appellant also submitted a spreadsheet with one additional comparable that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable property submitted by the appellant is given no weight.

The three comparables presented in the Section V grid analysis are located within the same assessment neighborhood code as the subject. The comparables have approximately 33,105 or 48,451 square foot sites that are improved with 1-story homes of wood siding exterior construction ranging in size from 1,353 to 1,690 square feet of living area. The dwellings are 54 or 61 years old. Each home has a basement, a fireplace, 1 to 3 full bathrooms, and a 552 or a 720 square foot garage. Two homes have central air conditioning and one home has a half bathroom. The comparables have improvement assessments ranging from \$60,786 to \$79,842 or from \$44.93 to \$47.39 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,547. The subject property has an improvement assessment of \$85,899 or \$57.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject, together with a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 30,927 to 81,457 square feet of land area and are improved with 1-story homes of wood siding or brick exterior construction ranging in size from 1,982 to 2,220 square feet of living area. The dwellings range in age from 34 to 55 years old. Each home has a basement with finished area, central air conditioning, 2 or 3 full bathrooms, and a garage ranging in size from 630 to 1,104 square feet of building area. Two homes each have two fireplaces and one or two half bathrooms. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$109,161 to \$128,781 or from \$54.01 to \$58.45 per square foot of living area.

The board of review submitted a brief from the township assessor contending that the appellant's comparables differ from the subject in condition, bathroom count, basement finished area, central air conditioning, fireplace count, and other features. The township assessor asserted the appellant's comparables #1 and #3 each have finished basement area that was not reported by the appellant.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparables #1 and #3, due to substantial differences from the subject in age and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparable #2, which are more similar to the subject in age, location, and some features, although these comparables are larger homes with larger garages than the subject and one home lacks central air conditioning that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$79,842 and \$109,161 or \$47.24 and \$54.01 per square foot of living area, respectively. The subject's improvement assessment of \$85,899 or \$57.00 per square foot of living area is bracketed by the two best comparables in terms of total improvement assessment but falls above the best comparables on a per square foot basis, which is logical given the subject is smaller home than these comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: \_\_\_\_\_

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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