



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

APPELLANT: Kirk Jurinek  
DOCKET NO.: 23-00535.001-R-1  
PARCEL NO.: 02-17-304-046

The parties of record before the Property Tax Appeal Board are Kirk Jurinek, 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:** \$6,816  
**IMPR.:** \$48,758  
**TOTAL:** \$55,574

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 one-story single-family dwelling of frame exterior construction with 1,260 square feet of living area. The dwelling is approximately 58 years old. Features include a crawl-space foundation and a garage containing 532 square feet of building area. The property has a 16,039 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, one of which is located in the same neighborhood code as the subject. All three comparables are within .47 of a mile from the subject. The parcels range in size from approximately 6,970 to 23,958 square feet of land area

and are each improved with a one-story dwelling of frame exterior construction. The homes range in age from 37 to 69 years old and range in size from 1,155 to 1,302 square feet of living area. Two comparables each have garages of 624 and 702 square feet of building area, respectively. The comparables sold from February 2021 to April 2023 for price ranging from \$122,000 to \$260,000 or from \$93.70 to \$208.33 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$49,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,574. The subject's assessment reflects a market value of \$166,739 or \$132.33 per square foot of living area, land included, when using statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted a memorandum from the Antioch Township Assessor, Lee D. Perry, along with information on four comparable sales and the subject's property record card.

In the memorandum, the appellant's comparables were criticized by Perry noting that comparable #1 is a duplex, unlike the subject single-family home; comparable #2 has a smaller lot and is a "dated" sale; and comparable #3 was not identified with a finished basement. In support of the data for appellant's comparables #1 and #3, the assessor provided copies of Multiple Listing Service printouts related to the sales transactions.

Two of the four board of review comparable sales are located in the same neighborhood code as the subject. Comparables #3 and #4 are .83 and .77 of a mile from the subject, respectively. The parcels range in size from approximately 6,974 to 16,723 square feet of land area which are each improved with a one-story dwelling of frame exterior construction. The homes range in age from 41 to 71 years old and range in size from 881 to 986 square feet of living area. Comparable #2 has a full basement. Each comparable has central air conditioning. Comparables #1 and #3 each have a garage of 312 and 461 square feet of building area, respectively. The comparables sold from April 2022 to March 2023 for prices ranging from \$152,900 to \$195,000 or from \$173.55 to \$197.77 per square foot of living area, including land.

The assessor's memorandum concluded with a request to "increase" the assessment to a market value of \$195,000, based on the submitted evidence. Furthermore, the assessor cites to board of review comparable #1 as the primary reason for the requested increase as the property "most similar to the subject." In addition, the last sentence of the memorandum "requests a confirmation of the subject's 2023 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

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<sup>1</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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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 parties submitted a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its duplex design as a multi-family dwelling as compared to the subject dwelling on appeal and to appellant's comparable #2 which has a smaller site and reflects a sale in 2021, a date more remote in time than other sales in the record. The Board has given reduced weight to board of review comparable sales #3 and #4 due to differences in land area, being less similar to the subject in dwelling size and/or lacking a garage amenity which is a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #1 and #2 which are more similar to the subject in location, have more similar site sizes, are similar in design and bracket the subject in dwelling size. The Board recognizes that adjustments to these comparables are necessary for differences in age, dwelling size and/or foundation type to make the comparables more equivalent to the subject. These most similar comparables sold for prices ranging from \$181,500 to \$260,000 or from \$189.06 to \$208.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$166,739 or \$132.33 per square foot of living area, including land, which is below the best comparable sales in overall value and on a per-square-foot of living area basis which appears to be logical given the subject's older age and lack of air conditioning amenity. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

Finally, the Board also finds that an increase in the subject's assessment is not warranted based on the foregoing evidence, even though the increase was requested by a non-party to this appeal, assuming that submission by the board of review of the assessor's increase request was tantamount to an adoption of it.

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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