



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

APPELLANT: Gerry Jandeska  
DOCKET NO.: 23-00549.001-R-1  
PARCEL NO.: 02-22-201-039

The parties of record before the Property Tax Appeal Board are Gerry Jandeska, 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:** \$12,153  
**IMPR.:** \$88,626  
**TOTAL:** \$100,779

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.

**Preliminary Matter**

This appeal was filed on January 22, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #4 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2 and #3 in the additional grid are duplicates of the Sec. V data].

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 2,260 square feet of living area. The home was built in 2006 and is approximately 17 years old. Features include a walkout style basement, central air conditioning, a fireplace and a 520 square

foot garage. The property has an 8,499 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are each located in the same neighborhood code as the subject and within .39 of a mile from the subject. The comparables consist of two-story homes of frame exterior construction that are either 18 or 20 years old. The comparables range in size from 2,426 to 2,560 square feet of living area. Features include an unfinished basement, central air conditioning, and a garage ranging in size from 420 to 650 square feet of building area. Comparable #1 also has a fireplace. The comparables have improvement assessments ranging from \$85,886 to \$91,803 or from \$35.40 to \$36.23 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$80,693 or \$35.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,779. The subject property has an improvement assessment of \$88,626 or \$39.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the Antioch Township Assessor Lee D. Perry submitted a memorandum, property record card and information on eight equity comparables.

In rebuttal, the assessor's memorandum reported that none of the appellant's comparables have a walkout-style basement like the subject and two of the appellant's comparables lack a fireplace which is also a feature of the subject.

The eight board of review equity comparables are each located in the same neighborhood code as the subject and within .65 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that range in age from 14 to 19 years old. The comparables range in size from 2,022 to 2,320 square feet of living area. Features include a walkout-style basement, three of which have finished area, central air conditioning and a garage ranging in size from 440 to 651 square feet of building area. Seven of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$85,658 to \$99,042 or from \$39.19 to \$44.58 per square foot of living area.

Based on the foregoing evidence and argument, 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 parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which lack the subject's feature of a walkout-style basement and/or due to larger dwelling sizes when compared to the subject. The Board has given reduced weight to the board of review comparables #3, #5 and #8 due to finished basement area, differences in dwelling size and/or garage size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #4, #6 and #7 which are most similar to the subject in location, design, foundation type and most features. These comparables present dwelling sizes ranging from 2,126 to 2,254 square feet of living area and have improvement assessments ranging from \$85,658 to \$90,462 or from \$39.19 to \$40.29 per square foot of living area. The subject's improvement assessment of \$88,626 or \$39.22 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences in age, dwelling size and/or garage size when compared to 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gerry Jandeska, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085