



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

APPELLANT: Jenna Wittenberg  
DOCKET NO.: 23-00584.001-R-1  
PARCEL NO.: 02-30-107-017

The parties of record before the Property Tax Appeal Board are Jenna Wittenberg, 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:** \$9,318  
**IMPR.:** \$71,349  
**TOTAL:** \$80,667

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 dwelling of wood siding exterior construction with 1,196 square feet of living area. The dwelling was built in 1997 and is approximately 26 years old. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning and a 400 square foot garage. The property has a 4,921 square foot site and is located in Lake Villa, Lake Villa 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 in the same neighborhood code and within .50 of a mile from the subject. The parcels range in size from 7,479 to 11,687 square feet of land area which are each improved with a one-story dwelling of wood siding

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<sup>1</sup> The board of review reported finished basement area and supplied the subject's property record card in support. The appellant did not refute this assertion with any rebuttal.

exterior construction. The dwellings are either 36 or 66 years old and range in size from 1,144 to 1,384 square feet of living area. Each comparable has a basement, one of which has finished area as reported in an attached data sheet from the Multiple Listing Service (MLS). Features include central air conditioning and a garage of either 440 or 600 square feet of building area. As depicted in MLS data sheets, comparables #1 and #2 were rehabbed in 2018 and 2022, respectively. The comparables sold from February 2022 to February 2023 for prices ranging from \$197,000 to \$259,500 or from \$165.82 to \$192.31 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$72,151 which would reflect a market value of approximately \$216,475 or \$181.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,667. The subject's assessment reflects a market value of \$242,025 or \$202.36 per square foot of living area, land included, when using 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 information on four comparable sales, two of which are in the same neighborhood code as the subject and where all comparables are located from .34 of a mile to 2.40-miles from the subject. The parcels range in size from 7,480 to 9,552 square feet of land area which are each improved with a one-story dwelling of brick or wood siding exterior construction. The dwellings range in age from 42 to 66 years old and range in size from 1,073 to 1,188 square feet of living area. Each comparable has a basement, three of which have finished area. Features include central air conditioning and three comparables each have a garage ranging in size from 480 to 576 square feet of building area. One comparable has a fireplace. The comparables sold from June 2021 to May 2023 for prices ranging from \$228,000 to \$262,000 or from \$191.92 to \$229.02 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

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<sup>2</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.

comparables #1 and #3 along with board of review comparable #2 which have unfinished basements, dissimilar to the subject's finished basement area. Reduced weight has been given to board of review comparable #3 which is over two miles distant from the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1 and #4 which present varying degrees of similarity to the subject in location, exterior construction, dwelling size and other features. Each of these comparables have finished basement area like the subject, but necessitate adjustments for differences in age, dwelling size, garage size or feature and/or other characteristics. These most similar comparables sold for prices ranging from \$257,000 to \$262,000 or from \$187.50 to \$229.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,025 or \$202.36 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a square foot of living area basis. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences in age, dwelling size and/or other features when compared to the subject, the Board finds 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

Jenna Wittenberg, 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