



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

APPELLANT: Matthew Jerina  
DOCKET NO.: 23-00598.001-R-1  
PARCEL NO.: 03-24-301-017

The parties of record before the Property Tax Appeal Board are Matthew Jerina, 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:** \$33,391  
**IMPR.:** \$118,835  
**TOTAL:** \$152,226

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 two-story dwelling of brick exterior construction with 3,017 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and both an attached and a detached garage for a total garage area of 1,015 square feet.<sup>1</sup> The property has a 55,321 square foot site and is located in Wadsworth, Newport 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, two of which are located in the same neighborhood code and within .56 of a mile from the subject. The parcels range in size from

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<sup>1</sup> The board of review asserted that the appellant failed to disclose the detached garage and thus understated the subject's garage size. The appellant did not refute this assertion with any rebuttal filing.

12,179 to 55,757 square feet of land area which are each improved with a two-story dwelling. The dwellings range in age from 16 to 31 years old and range in size from 2,844 to 3,070 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 450 to 910 square feet of building area. The comparables sold from June 2021 to February 2023 for prices ranging from \$317,000 to \$375,000 or from \$103.26 to \$125.75 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$123,685 which would reflect a market value of approximately \$371,092 or \$123.00 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 \$152,226. The subject's assessment reflects a market value of \$456,724 or \$151.38 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review reiterated the appellant's comparables with corrections reflecting wood siding exterior construction for each of the comparables and ages ranging from 15 to 30 years old.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, located from .56 of a mile to 1.04-miles from the subject. The parcels range in size from 39,809 to 97,139 square feet of land area which are each improved with either a 1-story, a 1.5-story or a 2-story dwelling of wood siding exterior construction. The dwellings range in age from 24 to 49 years old and range in size from 1,638 to 3,202 square feet of living area. Each comparable has a full basement, one of which has finished area. Features include central air conditioning, a fireplace and a garage or garages ranging in size from 505 to 930 square feet of total building area. Comparable #3 has an inground swimming pool. The comparables sold from March to July 2022 for prices ranging from \$445,000 to \$506,500 or from \$158.18 to \$271.67 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.

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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.

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 board of review comparable #3 which has both finished basement area and an inground swimming pool, neither of which are features of the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #2 and #4 which present varying degrees of similarity to the subject but which bracket the subject's age. Each comparable requires upward adjustments for smaller garage size when compared to the subject in order to make the properties more similar to the subject. Five comparables necessitate upward adjustments for smaller dwelling size when compared to the subject dwelling. These most similar comparables sold for prices ranging from \$317,000 to \$506,500 or from \$103.26 to \$230.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$456,724 or \$151.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall market value and on a square foot of living area basis. Based on this evidence and after considering necessary adjustments to the best comparables when compared to the subject property to make the comparables more equivalent 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

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