



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

APPELLANT: Jaclyn Kelly  
DOCKET NO.: 23-00939.001-R-1  
PARCEL NO.: 11-29-212-031

The parties of record before the Property Tax Appeal Board are Jaclyn Kelly, 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:** \$35,084  
**IMPR.:** \$71,100  
**TOTAL:** \$106,184

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 2-story<sup>1</sup> townhouse of wood siding exterior construction with 1,701 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a slab foundation, central air conditioning, one fireplace and a 400 square foot garage. The property has an 1,808 square foot site and is located Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 3, 2021, for

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<sup>1</sup> The parties differ as to the subject's story height. The Board finds the subject has two stories as the Multiple Listing Service sheet associated with the sale of the subject submitted by the appellant describes the subject as a 2-story townhouse. In addition, the subject's property record submitted by the board of review disclosed the subject has a second floor containing 850 square feet of living area.

a price of \$300,000 and the sellers were Michael, Ronald and Patricia Hyams Trustees. The appellant further disclosed the parties to the transaction were not related, the property was sold by agent Ryan Hyams, Century 21 Universal (16936), and it was advertised for sale through the Multiple Listing Service (MLS) for 49 days. To document the sale, the appellant submitted the Settlement Statement that disclosed real estate commissions were paid to two entities. The appellant also submitted the subject's MLS sheet along with the Listing and Property History Report that disclosed the subject was listed for \$325,000 at the time of sale.

In further support the appellant submitted four comparable sales located within .08 of a mile from the subject property. Three comparables have sites ranging in size from 1,803 to 2,609 square feet of land area. The appellant did not report the site size for appellant's comparable #1. The comparables are improved with 2-story dwellings that range in size from 1,701 to 2,036 square feet of living area and are 21 years old. The comparables each have central air conditioning and a 400 square foot garage. Comparable #1 has one fireplace. The comparables sold from June 2021 to August 2022 for prices ranging from \$293,121 to \$346,500 or from \$152.26 to \$179.26 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,184. The subject's assessment reflects a market value of \$318,584 or \$187.29 per square foot of living area, land included, when applying the statutory level of assessment.<sup>2</sup>

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .15 of a mile from the subject property. Three comparables are situated on sites ranging in size from 1,799 to 1,877 square feet of land area. The board of review did not report the site size for comparable #3. The comparables are improved with 1-story dwellings of wood siding exterior construction that have either 1,701 or 1,860 square feet of living area and were 20 years old. Comparables #1 and #2 have basements. Each comparable has central air conditioning and a 400 square foot garage. Three comparables each have one fireplace. The comparables sold from April 2022 to July 2023 for prices ranging from \$347,000 to \$400,000 or from \$201.67 to \$235.16 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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

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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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 record contains information on the recent sale of the subject property and eight comparable sales for the Board's consideration.

The Board gives less weight to the sale of the subject as it occurred 19 months prior to the January 1, 2023 assessment date and was less likely to be reflective of market value. Likewise, the Board gives less weight to the appellant's comparables as they sold from approximately 15 to 18 months prior to the January 1, 2023 assessment and/or were less similar to the subject in dwelling size. The Board gives less weight to board of review comparables #1 and #2 which have basement foundations in contrast to the subject's slab foundation.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which sold more proximate in time to the assessment date at issue and were similar to the subject in location, age, dwelling size, and some features. These properties sold in April and July 2022 for prices of \$347,000 and \$375,100 or \$201.67 and \$204.00 per square foot of living area, including land. The subject's estimated market value of \$318,584 or \$187.29 per square foot of living area, including land, as reflected by the assessment falls below the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is well supported 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: \_\_\_\_\_

October 15, 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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